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Current Topics.

The United Law Clerks Society.

WE ARE GLAD to call attention to the report of the Anniversary Festival of this Society which we print elsewhere, and to the very interesting and appreciative speeches made by the Solicitor-General and Sir CLAUD SCHUSTER. It is six years since the last Festival, but the Society, while in want of all the support it can get, appears to have come well through the stress of these abnormal years. All practitioners will indorse the praise bestowed by the speakers on the value of the services rendered by clerks, both in barristers' chambers and in solicitors' offices. And, as we are reminded by two notices which have appeared in *The Times* this week, the whole of a lifetime is often spent in faithful and esteemed service in the same office.

A Professional Civil Servants' Journal.

WE HAVE received a copy of the first number of *State Technology, the Journal of the Institution of Professional Civil Servants* (monthly). Such Civil Servants, we understand, do not enter the Civil Service in the ordinary way by examination following immediately upon school or university life, but after training and actual experience in a profession. A familiar example in our own sphere is afforded by the appointments to the various positions short of the Judicial Bench in the Supreme Court. And the Constituent Associations of the Institution contain representatives of other professions and businesses, such as accountants, valuers, engineers, surveyors, belonging to a number of Government Departments. The Admiralty has many such specially qualified officers, and the first number fittingly opens with an article on "H.M.S. 'Hood' and the Future of the Capital Ship," with a picture of the "Hood" steaming at full speed. Other departments include the Air Ministry, the Board of Inland Revenue (Valuation Office), the Board of Trade (Patent Office Examining Staff), the Land Registry (Technical Staff) and the Public Trustee Office (Surveyors). In connection with the Patent Office it may be noticed that Mr. BOLTON the winner of

the American prize for explaining in the clearest manner the Einstein Theory of Relativity, is an examiner in the Patent Office, and our new contemporary gives his portrait. As well in the Civil Service as in private business, there is plenty of scope for the well-trained expert, and doubtless *State Technology* will appeal strongly to the large class for whom it is designed—a class with many of whom lawyers frequently come into contact and whose readiness to furnish assistance they appreciate.

The Lord Chancellor as Divorce Judge.

WE MUST confess to a certain amount of surprise in seeing the Lord Chancellor join Lord MERSEY in the effort to get on with the Divorce work, for the necessity for such judicial help is due solely to the omission to start the provincial jurisdiction in divorce for which the Administration of Justice Act was passed in such a hurry just before Christmas. To give the jurisdiction a start, it was necessary to have the concurrence of the Lord Chancellor and the Lord Chief Justice and the President in making rules. At first there was no Lord Chancellor—that is, available—then there was no Chief Justice; but now there is a Lord Chancellor and a Chief Justice, and yet, instead of making the rules which Parliament intended and sending the business into the country, to the great advantage of the suitors, the Lord Chancellor chooses to sit as Divorce Judge himself. It is impressive, but it is not business.

The Additional Judge.

THE APPOINTMENT of Mr. Justice A. T. LAWRENCE as Lord Chief Justice has created a vacancy in the King's Bench Division, but since two additional judges were appointed last summer, the filling of this vacancy means a continuance of the addition to the normal number of judges, fifteen, and requires, like the appointments last year, an Address from Parliament to the Crown. This Address, accordingly, was moved by the Lord Chancellor in the House of Lords on Tuesday, and he was able to make out a strong case for keeping up the King's Bench Division to its present strength. So far, indeed, as the King's Bench Division is depleted by lending judges for divorce work, the observations we have made above apply. Parliament has provided in the Administration of Justice Act, 1920, other means of dealing with the work. But, apart from that, there is an unusual amount of business to be done, and the King's Bench Division should not be allowed to fall below its present strength.

Hearing of Actions in the Long Vacation.

IN MOVING in the House of Lords for the appointment of an additional judge the Lord Chancellor made the interesting statement that next Long Vacation would see the commencement of an effort to secure the more liberal hearing of cases during the Vacation. The matter, it appears, was discussed at the meeting of judges last summer, and some of the judges themselves proposed that greater facilities should be offered for the trial of actions during the Long Vacation. It was too late then to make any arrangement which would come into effect last Vacation, and it was agreed that the matter should be adjourned to this year. "I hope shortly," said Lord BIRKENHEAD, "to confer with the Judges and to devise, and put into operation, a scheme which will afford to many of those litigants who desire it an opportunity for their cases to be heard during the Long Vacation which is considerably in excess of the facilities which, under the Rules of the Supreme Court, are at present open to them."

The Revenue Bill and the new Assessment Proposals.

WE HAVE received from a well-known London firm of solicitors a communication on the Revenue Bill which we print elsewhere. Since the second reading of the Bill has been postponed, we may postpone also any further expression of opinion as to the abolition of the assessors, and we should desire to consider more fully the objections that are being made to the proposed change. But possibly there is some mistake as to what the proposals of the Bill with regard to assessment really are. According to the Explanatory Memorandum on the Bill which has been issued, assessments under Sch. D will still be made by the Additional Commissioners where the taxpayer's return is not accepted.

Martial Law and the Civil Courts.

WE DREW attention recently (*ante*, p. 352) to the new development of the theory of martial law consequent on the decision of the King's Bench Division in Ireland, in *Allen's Case* (*ante*, p. 358). It follows from that case that it is for the executive to decide whether at any time and in any place there is in fact a state of war, with the consequent power to proclaim martial law and displace the civil courts and create new capital offences; subject, of course, to liability, when peace is restored, for acts done in excess of military requirements unless covered by an Act of Indemnity. The recent Order of General MACREADY, partially closing the civil courts in the martial law areas, is also a matter of interest. Under the Proclamation of Martial Law of last December, the courts were directed to continue their functions until otherwise ordered, and, as held in *Marais's Case* (1902, A.C. 109), the existence of a state of war is compatible with the ordinary tribunals continuing to function. The singularity of the present Order is that it suspends "the jurisdiction of all Courts of Justice" in the martial law areas only in respect of damage or injury alleged to have been done "by the forces of the Crown or any member thereof, save in so far as any proceedings may have been expressly sanctioned by the military governor." Judge BODKIN, at Ennis Quarter Sessions, suspected the order was a hoax, but he adjourned all cases in which allegations were made against Crown forces in order to prevent trouble. Judge CUSACK, at Tralee Quarter Sessions, took the same course, saying: "I, being a man of peace, am not going to fight the soldiers." And Judge PIGOT, at Limerick Quarter Sessions, adjourned all the cases of authorized reprisals to a time when they could be effectively investigated, for he laid down, in accordance with what we have said above, that the day of judicial investigation is only postponed. He also affirmed that, while the courts acted by permission of the military authorities, they did not act under their direction. They still, so far as permitted to act at all, acted by virtue of constitutional or legislative authority alone.

Suspension of Jurisdiction over Military Excesses.

THE REMARKABLE point about the recent Order is that it distinguishes between charges against and charges by the Crown forces, and forbids jurisdiction only in respect of the former. It has been stated in the House of Commons by the Irish Attorney-General, in answer to a question by Mr. O'CONNOR, that the Order is "merely intended to restrain persons whose property has been destroyed by direction of the military governor by virtue of the powers conferred upon him under martial law from claiming compensation for the destruction at the expense of the rate-payers of the county, and also to restrain persons from bringing purely frivolous action solely for the purpose of seditious propaganda based on false and fabricated charges against the Crown forces." This may be so, but that is not the actual meaning of the Order, nor is it the meaning given to it by the learned county court judges. In their view it is an Order protecting the Crown forces against all complaint, while leaving them free to prosecute claims against others. We cannot say that the Order is clearly illegal, for, temporarily, such Orders are outside the law. For them the law does not exist. But it is an interesting development. It is the more significant, inasmuch as the Lord Chief Justice recently, at the Cork Assizes, intimated his intention of investigating allegations against the Crown forces with the utmost strictness. We need not refer here to the wilful destruction of property by the Crown forces. That, like the taking of life, raises questions beyond the limits of this note.

The distinction between Conditions and Warranties.

IT IS well known, of course, that a "condition" is an essential term of a contract, breach of which goes to the root of the contract, whereas a collateral warranty is merely a subsidiary contractual promise, breach of which does not affect the contractual liability of the other contracting party, although it can be relied on for relief by way of damages. But, in practice,

it is not always easy to say when an alleged warranty is merely collateral or really amounts to a condition. On this point, Mr. Justice SHEARMAN has just delivered an instructive judgment in *Benabu and Co. v. The Produce Brokers' Company Limited* (Times, 12th inst.). Here the plaintiffs had sold the defendants a quantity of locust beans in bags "per s.s. Luzo, afloat from Portugal, payment by cash in London on arrival of steamer against documents." Clearly this is a C.I.F. contract of sale, and a right of rejection exists in the buyers if the goods are not according to contract. The buyers took up the documents against cash. Afterwards they found that, at the date when the contract was signed, the ship had already discharged the cargo, which was in a warehouse. They thereupon claimed the right to reject the goods, on the ground that an essential condition of the contract had been broken: namely, the warranty that the goods were "afloat" at the date of the sale. Now, in this case, it is clear that a contract that goods are sold "ex store" amounts to a condition that the goods are in store, at the date of the sale: *Fisher, Reeves & Co. v. Armour & Co.*, (33 Times, L.R. 800). It does not necessarily follow that the converse is true, and that a warranty that goods are "afloat" likewise amounts to a condition. Still, one would naturally assume that the same principle governs both these cognate cases, and that, in fact, was what Mr. Justice SHEARMAN did hold. He gave judgment to the effect that the company could reject the goods and recover the purchase money.

Subpœna of the Defendant.

IN THE VERY interesting suit of *Rez v. Bottomley* (Times, 19th inst.), which came before Mr. Justice BAILHACHE on Monday, many persons may at first sight have been surprised to find the Attorney-General putting in the witness box Mr. BOTTOMLEY, the defendant. For the suit was commenced by "Information," or rather by three separate Informations relating to different matters; each Information consisted of numerous counts; the defendant pleaded "Not guilty," and out of the three cases judgment was entered against him for a penalty of £50. All this reads like a criminal prosecution, and we all know that the Criminal Evidence Act of 1898 does not permit the prisoner to be called as a witness without his own consent. As a matter of fact, however, the proceedings were civil, not criminal. They took the form of a "penal action," the informer being the Attorney-General, who claimed penalties amounting to £600 against Mr. Bottomley for alleged infringements of the Lotteries Act, 1836, by the holding of a Derby sweepstake and the running of a Thrift Prize Bond Lottery. Now a penal action is commenced by Information and its pleadings are largely governed by the pre Judicature Act Rules. Under the old pleadings, counts were alleged, and the defence contained pleas, much as in a criminal prosecution. Since a penal action is a civil proceeding, the plaintiff can subpoena the defendant, if he choose, and put him in the box: and this Sir GORDON HEWART did, in order to prove publication of certain circulars by Mr. BOTTOMLEY. Of course, in such civil actions, the plaintiff hesitates to put the defendant in the box. It is much better to let him go there in the course of his own case, for then one can cross-examine him. The plaintiff, if he calls the defendant, cannot cross-examine him unless he can convince the court that the witness has taken up an attitude of hostility; and an astute defendant is not likely to give him the opportunity of so alleging. Moreover, the person who puts a witness in the box sets him up as a "witness of truth," and is badly let down if the defendant brazen matters out by denials of the facts he is put there to prove. Incidentally, Mr. Justice BAILHACHE seems to us to have given a wrong decision on a point of evidence. Mr. BOTTOMLEY, in the box, at first refused to answer the question whether he had authorized the issue of the lottery circular; but the learned judge ruled that he must answer it, as the proceedings were purely civil. But the point is that, by giving a certain answer to the question, the defendant might have exposed himself to criminal proceedings

under the Vagrancy Acts, as he himself pointed out; and it is against the rules of evidence to compel a prisoner to answer any question which incriminates or may incriminate him.

The Nature of a Penal Action.

ALTHOUGH a penal action is clearly a civil proceeding, a very shrewd lawyer might be forgiven if he assumed that the form of the civil action is that of a tort. This, however, is not the case. The action sounds in contract, not in tort. By a legal fiction, when a statute imposes a penalty and makes it recoverable by civil information, the penal sum is treated as a debt due to the Crown and recoverable by an action for "debt." The origin of penal actions is simple. They are all the creation of statute. They were originally passed by Tudor Parliaments as a means of imposing severe penalties on acts committed by gentlemen without constituting these acts misdemeanours: for until the reforms of Sir ROBERT PEELE a misdemeanour was punishable with whipping as a matter of course; and our ancestors often did not wish the conduct they reprobated to be punished in that way: *Odgers, Common Law*, II. 952. The method proved so convenient that it became of frequent use, and has continued a favourite form of restrictive legislation down to our own times, although the original reasons for its invention have disappeared as the result of improvements in the law of punishment. The statute which creates the penalty, usually says that it shall be recovered by an action in debt: but even if the statute is silent on the point, the penalty is recoverable as a debt in an action by the Crown: *Bradlaugh v. Clarke* (1883, 8 App. Cas. 354).

The Bar in Trinidad.

A PROPOS of some recent remarks in these columns to the effect that the two branches of the legal profession are fused in most of our Dominions and Colonies, a West Indian correspondent has pointed out to us that a curious anomaly in this respect exists on the Spanish Main. In every West Indian colony except Trinidad both branches are united. But in Trinidad the barrister and solicitor are still two separate professions. This creates certain difficulties in practice, since Trinidad is now the seat of the West India Court of Appeal. In this court the solicitor from every West Indian island except Trinidad itself can appear as counsel; but local solicitors are inexorably excluded. The anomaly is so glaring that, we believe, the local rule on the matter must soon be changed by a legislative ordinance. Curiously enough, Trinidad is one of the few British Colonies which have as its common law a different system from that of England. Spanish law, or rather the Spanish copy of the Code Napoléon, is the common law. British Guiana, Ceylon, and South Africa have Roman-Dutch law. St. Lucia and St. Vincent, two of the Windward Islands, have the Code Napoléon, which is also the law of Mauritius and the Seychelles. Quebec has the Old French law, and so have the Channel Islands, not NAPOLÉON's revised system, but that of the *Ancien Régime*. In every other Dominion or Crown Colony, we think, the common law of England is the basis of the local system.

The Customs of Normandy and of Paris.

IN CONNECTION with French Law, it is interesting to note that the only parts of the world in which the Old French Law of pre-Revolution days still prevails happen to be British possessions, namely, Quebec and the Channel Islands. The reason, of course, is simple; we acquired these possessions before the Revolution, and, therefore, before the laws of the *Ancien Régime* were replaced by a code based on the Roman Law. Most of the islands we took from France, e.g., Mauritius and St. Lucia, were taken during the Great War, so that they had already introduced the Code Napoléon. Quebec was ceded to us in 1763 and retained not only her old laws but her established religion, Roman Catholicism. The Channel Islands were part of the Duchy of Normandy, which had been in possession of the British Crown since William the Conqueror won the battle of Hastings. The law of Quebec and that of Jersey and Guernsey, however, are

very different systems of French law. That of the Channel Islands is based on the "Customs of Normandy"; whereas that of Quebec is based on the "Customs of Paris." France, before the Revolution, of 1789, was divided into some seventeen provinces, each with a separate "Parlement" and system of laws; the "Customs of Paris" prevailed in the largest of those divisions, the ancient feudal territory of the Capet family, who had been Counts of Paris before they became Kings of France, and was administered by the famous "Parlement of Paris." Lesser provinces had also their own local "Customs." But when new territory was annexed by France, or a new colony established, the "Customs of Paris" were applied in the new area. Hence the colony of Quebec naturally possesses a system based on these Parisian customary laws.

The Romance of Conveyancing.

IN THESE DAYS when many an ancient property is coming into the market, the conveyancer lives in a world of high romance. He has not only to consider dry questions of title. He finds, not infrequently, history in the faded parchments which accompany his instructions. He finds himself eagerly turning to county historians for their lore on the subject of his draft. An excellent illustration is afforded by the sale of Dowrich, an old-fashioned house of 243 acres, at Crediton, Devonshire, which has just been effected by Messrs. CALLAWAY & Co., of Hatherleigh. In the drawing-room at Dowrich is a celebrated card table, inlaid with the record of a remarkable game of cards, in which a neighbouring landed estate was staked and lost. Here is the story as given in the *Times* :—

"The Manor of Kennerleigh was won by John Northcote of Crediton, in 1609, in a game of piquet between Mr. Northcote and Mr. Thomas Dowrich. Mr. Dowrich held four aces, four kings, and four queens, and, believing that so magnificent a hand could not be surpassed, he promptly staked upon it the Manor of Kennerleigh against £500. Mr. Northcote then claimed *carte blanche* on his undiscovered hand; discarded and took in two knaves, thus showing two 'quits' of knaves to seven; won the game and the manor. As a warning against gaming the hands of cards, as played, have been exquisitely wrought in coloured marble on a stone of greenish tint."

London Sessions and the Probation of Offenders.

WE DREW ATTENTION recently to some remarks made by Mr. BINGLEY, the learned Metropolitan police magistrate, who sits at Tower Bridge, with reference to what he considered an abuse of the power conferred on courts which try indictable offences by s. 2 of the Probation of Offenders Act, 1908, to release on probation offenders whose offences are considered "trivial," or in whose case there are "extenuating circumstances." Mr. BINGLEY explained that he sent such cases to the Central Criminal Court rather than London Sessions, because of the tendency, he alleged, of the latter court to release hardened offenders under the provisions of an Act intended to benefit the first offender or the juvenile prisoner. In dealing with one such case at London Sessions, on Monday, Mr. LAWRIE, deputy-chairman, made a reply to Mr. BINGLEY, to which we feel that we ought to give the same publicity as we afforded to the observations of the latter. The following was Mr. LAWRIE's explanation :—

"In spite of the fact that the learned magistrate who committed you for trial thought, apparently on quite faulty information, that you were on probation at these Sessions, and in spite of the fact that he desired to send you to the Old Bailey in case you should be dealt with too leniently here, I am going to give you another chance. My action will probably be criticized. I do not mind if it is, but I am going to postpone sentence on you for 12 months, and if you go straight during that period I shall bind you over for a further period of two years."

The Local Legislation Committee of the House of Commons considered on Wednesday the London County Council's scheme for the abolition of the office of Franchise Coroner, a proposal opposed by the City Corporation. Mr. Tyldesley Jones, K.C., in presenting the case for the Corporation, said that the City had enjoyed a right from the time of Edward III to appoint a coroner. No complaint had been made of the present system. The committee decided that the powers to abolish Franchise Coroners should not be given to the L.C.C., and expressed the opinion that it is a question of general public interest which ought to be dealt with in a public and not a private Act.

The Law of Property Bill.

THE Law of Property Bill passed through Committee in the House of Lords on Thursday of last week with practically only drafting amendments. To clause 3 (protection of purchasers against equitable interests)—perhaps the most important clause in the Bill—an interesting addition was made; we print the amended clause elsewhere. Clause 53 was amended so as to make it clear that an owner in fee simple subject to family charges shall have the powers of a tenant for life; this is an affirmation of *Re Marshall's Settlement* (1905, 2 Ch. 325). In clause 65 the list of further improvements which may be made with capital moneys was enlarged by the addition of the provision of steam-rollers, traction engines, &c., subject to repayment. On clause 90 (Power to discharge restrictive covenants) some discussion took place, and, on Lord PHILLIMORE's motion, sub-clause (5) was altered by allowing an appeal to the court. Clause 99, which is intended to protect purchasers of appointed funds from the disaster which occurred in *Cloutte v. Storey* (1911, 1 Ch. 18), was altered by striking out the words at the end of sub-clause (2) requiring the purchaser to obtain a statutory declaration from appointor and appointee. In clause 102, which deals with the rights of the public over waste lands and commons, the question under sub-clause (1) (d) of the cessation of rights of access on the extinguishment of commonable rights was left over for consideration on report. In sub-clause (7) of clause 135 (Extinction of manorial incidents), interest on the lord's charge for compensation was, on the motion of Lord PHILLIMORE, raised from 5 to 5½ per cent., with consequential changes elsewhere; and on clause 137 (d) the question of the incidence of the costs of determining compensation in the absence of agreement was left over for consideration on report. Lastly, in clause 147, which lays down new rules of succession to the real and personal estate of intestates, and gives the property in default of any of the specified relations to the Crown or one of the Duchies, a provision was inserted in sub-clause (1) (vii) empowering the Crown to provide for dependents of the intestate and other persons for whom he ought to have made provision. This, we believe, is in accordance with the existing practice of the Crown when taking on an intestacy. Here again the amendment was Lord PHILLIMORE's.

Substantially, therefore, the Bill passed through the Committee stage without change; but the detailed work of the Committee was prefaced by a discussion on the principles of the Bill to which we should call attention. This, we believe, was due to the criticisms made on behalf of the Land Union to which we referred last week, and, as expressed by Lord DESBOROUGH and Lord HARRIS—we do not know if the latter is connected with that body—they were mainly concerned with the question of the Bill being intended to lead up to general compulsory registration of title. In this aspect the discussion did not present any novelty, and the question of the real bearing of the Bill on registration is quite well known to our readers. Shortly it is that the Bill, if successful in its main object—the simplification of the transfer of land—may provide a substitute for, or at least postpone, compulsory registration. To avoid registration, it is essential that a really simple process for the transfer of land shall be introduced, and shall make good before the advocates of official conveyancing attain the goal at which they aim—universal compulsory registration of title. Provided that private conveyancing can be freed from the disadvantages from which it now suffers, then it will, in effect, be as simple and expeditious as transfer on the register, while it will avoid the introduction of officialism into private transactions. The chief disadvantage to be got rid of is the necessity of examining into all manner of legal and equitable interests, as well as into the ownership of the fee simple. Such legal and equitable interests are very largely family charges, and they increase enormously the length of abstracts of title to legal estates. The Bill will be successful or not according as it really takes these off the title, and reduces abstracts to a succession of transfers of the fee simple. Of course, abstracts cannot be made quite so simple, but that is the ideal. At the same time the

disadvantage of repeated examinations of title will disappear, because, with short abstracts, these examinations will cease to be burdensome. Whether the new system will diminish the chance for fraud, we cannot say; but the one solid advantage to the credit of registration is the insurance fund, an advantage somewhat discounted, however, by the difficulty of being sure that the guardians of the fund will admit liability in any particular case.

That being the position with regard to the Bill and registration of title, we do not find that the discussion initiated by Lord HARRIS and Lord DESBOROUGH threw any fresh light on the matter. It drew, however, from the Lord Chancellor—rather in anticipation than in reply to their attack—a statement of professional approval of the Bill which we cannot allow to pass without comment. He claims The Law Society, the judges, and the conveyancers to the court—at least, four out of six—as being strongly in support of the Bill. As to The Law Society there have been, so far as we are aware, singularly little discussion of the Bill. We have seen no report of them on the Bill, and any communications that may have taken place between the Council and the Lord Chancellor have been—we repeat, so far as we are aware—of a private nature. In what way the judges have approved of the Bill we do not know, except that Lord BIRKENHEAD says that they appointed one of their own number to work out suggestions and amendments, and that all these suggestions and amendments have been incorporated. But we are not told who this judge is, and, what is more important, we are not told whether he was a party to the compromise with Lord CAVE.

All that is in the dark. As to the claim to the approval of the conveyancers to the court, we are equally at sea, for we know that the original Part I was based on the suggestions of one of them; that these were worked out with great skill in the original Part I by another of them; that this was recommended for adoption by a sub-committee of Mr. LESLIE SCOTT's Committee which included a third of them; and that a fourth said in his evidence before the Land Transfer Commission of 1911 that the reform of the land laws which would really be most beneficial to the community would be "to assimilate the ownership of land to the ownership of goods and to abolish the whole law of real property, as such, altogether." So if the Lord Chancellor claims these eminent conveyancers (by a majority) for the compromise, we may with equal, and perhaps better reason, claim them for the original project as presenting a necessary, though minimum, measure of reform. Certainly not as being in favour of the present Part I, which has dropped the leading features of the original.

It is not necessary to insist on the turning of the fee simple into a chattel real. That is only machinery, a step in the process of getting rid of tenure altogether, and substituting absolute ownership such as exists in personal property. This will come, and if we cannot have it now we must wait. And as to all the rest of the Bill except Part I, it contains in general necessary reforms, though whether they could not be introduced in simpler shape is another question. The crux of the matter is the withdrawal of the curtain provisions—the old clause 3—and the substitution of the new clause 3. The old clause was possibly capable of improvement, but it was the result of very careful drafting and passed the scrutiny of the Joint Select Committee. The new clause we printed recently with the rest of the new Part I (*ante*, p. 401). We reprint it elsewhere with the alterations made in Committee of the House of Lords. It may be that this clause will produce some wonderful simplification in the law, and that it is worthy to be part of a Bill which the Lord Chancellor describes as "the charter of the layman." But it seems to us to be a clause specially calculated to find work for lawyers. Possibly, since the Lord Chancellor has promised so much for consideration on the report stage, and is in fact, as he stated in the House, preparing a detailed reply to Lord DESBOROUGH's objections to Part I, he will consider the advisability of having clause 3 referred to some authority for a candid opinion whether it is the simplest means for freeing purchasers from the necessity of investigating trusts.

Recent Decisions on the Law of Vendor and Purchaser.

III.

A Vendor's Right of Rescission.—Conditions of sale always reserve to the vendor a right to rescind in certain cases of difficulty arising over the title. The exact words of the condition vary, but in substance it gives a right to rescind if a requisition is made and insisted on which he is unable or unwilling to comply with. By reason of the complications which attend the law of property, the condition is a prudent and justifiable one, for in its absence a requisition may involve the vendor in expense which he is unwilling to incur, and which may in fact outweigh any resulting advantage to the purchaser. It is based on the same principle as the rule that a vendor shall not be liable in damages if he fails, without personal default on his part, to make a title, and the sale goes off in consequence. But while the condition is based on fairness and good sense, a strict enforcement of it would often enable the vendor to make it a means of avoiding the consequences of his own neglect of his duties as vendor, and the Courts have refused to allow the condition to be employed for this purpose. Thus, where the vendor knows of some defect in his title, and without having any reasonable grounds for believing he can cure it, takes the chance of being able to do so, this is regarded as a breach of his duty as vendor which disentitles him to rely on the condition. In *Nelthorpe v. Holgate* (1 Coll. 203) a vendor sold property in fee simple, knowing that his mother had a life interest in it, and without arranging for her concurrence, which was in fact refused. KNIGHT BRUCE, V.C., held that he would not rescind under a condition of this nature, but that the contract must be specifically performed with compensation. This decision was discussed by COLLINS, M.R., in *Re Jackson & Haden's Contract* (1906, 1 Ch. 412, 421), and he deduced from it the principle that where, knowing the exact facts, the vendor has recklessly made a description of them which would mislead another person who did not know as much as himself (even though he thought that person might know as much as himself), there is a clear failure of duty on the part of the vendor which fairly disentitles him to set up a clause introduced into the contract for his benefit. Hence, where property was sold by a description wide enough to include mines, though the vendor knew that the mines were reserved, he was not allowed to avail himself of the rescission clause. On the other hand, if the vendor has before the sale obtained reasonable assurance that the difficulty in his title can be removed, then he is not debarred from setting up the clause; as in *Duddell v. Simpson* (2 Ch. App. 102), where, on a sale of a lease, the vendor had in fact only an underlease with a nominal reversion, but he had obtained a promise of concurrence from the persons in whom the nominal reversion was vested. Their concurrence was afterwards refused, and the vendor exercised his right of rescission, and it was held he was entitled to do so.

In *Merrett v. Schuster* (1920, 2 Ch. 240), P. O. LAWRENCE, J., had to consider the application of this distinction, and under the circumstances he supported the vendor's right of rescission. The property was held on a yearly tenancy determinable by specified notice. The tenancy was vested in the executors of a deceased tenant and there was a current sub-tenancy. No formal notice to quit had been given, but negotiations had taken place which led the vendor to believe that the tenancies would be given up at Michaelmas, 1919, and the property was sold with vacant possession at that date. But both the executors and the sub-tenant declined to recognise the arrangement, and on the purchaser commencing an action for specific performance with compensation—for which the contract provided—the vendor gave notice to rescind. P. O. LAWRENCE, J., stated the question to be, whether the statement that vacant possession would be given was made recklessly within the meaning of the principle laid down or recognised by COLLINS, M.R., in *Re Jackson and Haden's Contract* (*supra*). On the facts there was a little difficulty,

for the defendant—the vendor—had, said the learned judge, “a bad memory and a somewhat tricky imagination”; but while the case was near the line, his conclusion was that the vendor had not been guilty of such recklessness in offering vacant possession as to disentitle him to rescind. Thus the case fell within *Duddell v. Simpson* and not within *Nelthorpe v. Holgate* and *Re Jackson and Haden's Contract*. There are other grounds for avoiding the condition than reckless mis-statement. Thus the vendor cannot make it the ground for declining to bear some slight trouble or expense in which a requisition properly made involves him. *Quinion v. Horne*, 1906, 1 Ch. 596; *re Weston & Thomas's Contract*, 1907, 1 Ch. 244; and, generally, he must exercise the right of rescission reasonably and in good faith, and not arbitrarily or capriciously: *Re James & Wood* (29 Ch.D., p. 630).

Specific Performance where Common Mistake.—There is, no doubt, a general rule, for which *Woollam v. Hearne* (7 Ves. 211, 2 Wh. & T.L.C. in Eq. 7th ed., 517) is the leading authority—that a plaintiff cannot obtain specific performance of a contract with a parol variation; but there appears to be no good reason for applying this in a case where there has been a common mistake, at any rate if the Statute of Frauds is not pleaded, and *EVE, J.*, declined to do so in *Forigione v. Lewis* (1920, 2 Ch 326). In a written agreement for sale of a house, it was described as No. 232 instead of 233. There was no dispute as to the identity of the house, which was admitted by the vendor to be 233. The rule in *Woollam v. Hearne* was recognised by *FARWELL, J.*, in *May v. Platt* (1900, 1 Ch., p. 622); but, apart from the Statute of Frauds, it is possible, since the Judicature Acts, to sue for rectification on parol evidence of mistake, and to obtain at the same time specific performance of the agreement as rectified: *Olley v. Fisher* (34 Ch.D. 367). In the present case, *EVE, J.*, said parol evidence was not introduced, there being an admission of the common mistake; nor was there any claim for rectification. The learned judge treated the matter on common sense grounds as being a claim to enforce the admitted contract. But, if parol evidence was not in question, why was it necessary to advert to the fact that the Statute of Frauds was not pleaded?

Sales by Trustees.—In the case of a trustee who sells without having a power of sale a question sometimes arises at what stage he can complete his title by procuring the concurrence of the beneficiaries. It is assumed that the purchaser desires to avoid the contract for, of course, if he is a willing purchaser, it is immaterial at what date before completion this concurrence is offered. In *re Head's Trustees & Macdonald* (45 Ch.D. 30) the concurrence of the beneficiaries was not offered till after the time for completion, and long after the purchaser had repudiated the contract, and it was held by the Court of Appeal that this was too late. Similarly in *Re Bryant & Birmingham's Contract* (44 Ch.D. 210) the Court of Appeal declined to allow the vendor-trustee to substitute for the title offered by the contract a title by the tenant for life under the Settled Land Acts. On the other hand, in *Re Baker & Selmon* (1907, 1 Ch. 238), where the contract was entered into at the request of the beneficiaries, so that the vendor could compel them to join, it was held by *SWINFEN EADY, J.*, that the purchaser was bound to accept the title. And this was approved by *COZENS-HARDY, M.R.*, in *re Atkinson & Horsell's Contract* (1912, 2 Ch., p. 11), notwithstanding that, in such a case, a greater burden of investigation of title is thrown on the purchaser, since he has to investigate the equitable title. In *Re Hailes & Hutchinson's Contract* (1920, 1 Ch. 233), before *ASTBURY, J.*, there was the distinction that the sale was not made at the written request of the beneficiaries; but it was made with their consent, and their concurrence was offered before the purchaser repudiated the contract, and the learned judge held that the principle of *Re Baker & Selmon's Contract* (*supra*) applied, and that the purchaser was bound to accept the title.

It may also be noticed that in *re Joseph Clayton Ltd.* (1920, 1 Ch. 257), where property put up for sale by the order of the court, subject to a reserve price fixed by the judge, was, by mistake, sold below the reserve, the court held that it could refuse a certificate that the highest bidder was the purchaser; that is,

refuse to take the step which finally converts the highest bidder into the accepted purchaser; see *Re Longvaie Brick & Lime Works Ltd.* (1917, 1 I.R. 321).

(Concluded.)

The Lord Chief Justice of England.

THE appointment of Sir ALFRED LAWRENCE to the office of Lord Chief Justice, after seventeen years' service as a puisne, has proved exceptionally interesting both to the public at large and to the legal profession. It makes more records than one. It carries with it peculiar encouragement to judges who render honourable service on the bench, since it seems to show that hereafter the highest place in the judicial hierarchy of the common law will not be outside the reach of any successful judge. Just as Napoleon taught his soldiers to believe that every private carried in his knapsack a field-marshal's baton, so in future every recruit to the King's Bench will have before him the possibility of attaining to what is the most highly-prized secular office under the Crown. The precedent, therefore, is of peculiar interest and value.

We have described the Chief Justiceship as the “most highly-prized secular office” under the Crown. This, we think, is true. The Lord Chief Justice of England shares with the Archbishop of Canterbury and the Monarch himself a position of peculiar reverence and sanctity in English life. His office is permanent. It is above party. It is of great antiquity and dignity. It carries with it great judicial power and immense public influence. In many ways, therefore, public opinion esteems it higher than that of Premier or Lord Chancellor. For the holders of these high offices are party politicians, and therefore the subject of partisan criticism. Their tenure is but temporary, too, and is by the necessity of the case, always precarious.

The late Sir William HARCOURT, one of the most versatile and accomplished men of the world in the second half of the nineteenth century, used to say in his old age that he had set out to win either the Premiership or the Woolsack or the Chief Justiceship, and that he counted his failure to attain any one of the three as relegating his career to a position of second-rate success. Probably the view expressed by Sir William represents that of most ambitious young men who leave the Universities to-day. Sir William agreed, of course, that a man need not seek worldly success. He may justly prefer a spiritual, a literary, or academic career. But, if his aims are of this world, he should seek power rather than wealth, and should set before himself as his goal a position of the first order of magnitude. And each one of the three dignities enumerated by him seems to come within that order. It is doubtful whether any others do so.

It is true that the Archbishopric of Canterbury and the Speakership of the House of Commons are in their way great offices in the national life of England. But they are not prizes of ambition which a man of the world can with dignity or self-respect set out to attain. A Bishop or Archbishop should be chosen by the Grace of God, and not because of any striving of his own. Doubtless, in practice Archbishops do not reach their high office without a certain degree of intelligent endeavour to attain it. But, in so far as this is so, we feel them to be in a sense less worthy of possessing it; hence the Primacy cannot be regarded as a worthy and satisfactory object of human ambition. And the Speaker of the House of Commons, too, is in a somewhat peculiar position. He stands “apart.” He is chosen, not so much for personal and intellectual merits, as for ceremonious reasons. A commanding person, a distinguished manner, much tact, and abilities not too pronounced to seem wasted in the barren life of a more or less passive role—these are the characteristics by which the House knows a candidate for the Speakership. But the purely ornamental role, however useful and indispensable, is not to the taste of an ambitious young man. There is too much of the *roi fainéant* about it to prove a sufficient stimulus.

So the Chief Justiceship remains, after the Crown, the greatest station in the Realm. This is so also in the United States. And in our Crown Colonies the Chief Justice ranks next after the Governor, whom he replaces in the latter's occasional absences. In no other countries is this so. On the Continent everywhere the Judiciary is less important than in England; this, no doubt, is a mark of our superior regard for the “Rule of Law.” In Scotland, too, the Lord President has always been overshadowed by the Lord Advocate; Scotland has no Lord Chancellor. In England the Chief Justice is more highly esteemed by public opinion than the occupant of the Woolsack, though the latter is the greater legal prize. The permanency of tenure and the “apartness” from politics, already mentioned, partly account for this. But something is also due to the superior reverence men feel for the common law as opposed to equity. For, just as the romantic culture of Oxford, once the home of lost causes and impossible loyalties, now the patron of every new educational and social experiment, has always been dearer to the heart of England than the sounder learning of the more scholarly and more rational Cambridge, so the archaisms and anomalies and privileges of the common law have somehow always been better beloved of Englishmen than the severe logic of the maxims of equity.

And in early Norman times the “Justiciar,” as the Lord Chief Justice was then styled, was the highest official in the Realm—far superior in dignity to the Chancellor and the Treasurer, forerunners of the modern Lord Chancellor and Prime Minister. He acted as regent in the King's frequent

absences and presided over the King's Council. It was not until the Reformation had caused the replacement of a clerical Chancellor by a lawyer, and the Tudor absolutism had conferred on the latter enormous powers, that the Lord Chancellor became in his turn the chief officer of state. And it was not until the great economic changes brought about by the Revolution of 1689, with the new predominance of the financial interests, that the Lord High Treasurer—who kept the money bags—in his turn gained the topmost rung of the ladder. In the United States the Chief Justice still retains a greatly superior status to the Secretary of State, who resembles our English First Lord of the Treasury, or Premier.

Certain qualities are naturally demanded of a Lord Chief Justice. He must be a sound lawyer, but need not be a great one. Lord Mansfield is the only Chief Justice who ranks among the half-dozen great lawyer-judges of English history. He must be a successful advocate, but need not have been a great forensic orator: only Lord Russell and Lord Cockburn, in the last hundred years, have been famous for their forensic triumphs. He must be a lofty and dignified figure, and should have both character and personality. If firmness, unwavering uprightness and high purpose, which cares nothing of self-advertisement, are signs of character, then Sir Alfred Lawrence will challenge comparison with most of his predecessors.

Revenue Bill, 1921.

[COMMUNICATED.]

THIS Bill has now been read a first time, and provides, amongst other things, for the abolition of Assessors and transference of their duties to Government officials (clause 7). It also provides (clause 8) that assessments shall be made not as heretofore by the Additional Commissioners (who are representatives of the taxpayers) but by the surveyor (a Government official). The clause (8) purports to limit this to certain assessments only, but as these include all assessments under schedule D which are computed from accounts furnished by the taxpayer, and as all taxpayers have to furnish accounts, this practically includes all assessments.

These proposals add enormously to the powers of the bureaucracy, and should be strenuously resisted. The proposals arise from the report of the Royal Commission on Income Tax in 1920. That report on this subject was based chiefly on official evidence.

The principle of income tax is that it should be assessed by the taxpayers themselves, and not by the executive. That salutary principle has unfortunately been departed from in Excess Profits Duty and Corporation Tax, but it is essential that it should not be lost as regards income tax. (Indeed, an attempt should be made to alter the Finance Acts as regards Corporation Tax in this respect). The proposal will, no doubt, be supported by the Inland Revenue on the ground of economy, as it will involve the abolition of assessors. It will not, however, lead to economy, but will actually add largely to the taxpayers' burden, for the following reasons.

The assessor is usually also the collector. He will not, therefore be abolished, but will continue to act as collector. The duties which he did as assessor will be transferred to a new official to be called "surveyor" (the old Surveyors of Taxes being now called Inspectors of Taxes).

The following amendments should be pressed for:—

Pages 7 to 13—Delete clauses 8 to 18 inclusive.

Page 27—Delete lines 14 to 18.

Res Judicatæ.

Costs of Working out Directions of Order.

A very useful little decision relating to costs was given by Mr. Justice Horridge in *re Lavey, ex parte Cohen and Cohen* (1920, 3 K.B. 625). Here a trustee in bankruptcy moved against the bankrupt's wife for a declaration that certain furniture on the premises occupied by the bankrupt and his wife was the property of the bankrupt. The court ordered the wife to account on oath before a registrar for the furniture, and to pay the total costs of and incident to the motion. At the request of the wife a provision was added at the end of the declaration and order, directing that execution should not issue except by the leave of the judge. This was inserted by way of indulgence to the wife with a view to the furniture being bought on her behalf from the trustee at a valuation to be made by a valuer appointed, in case of difference, by the court. The price was valued and sold at the valuation price to the wife. The question then arose as to whether or not the costs relating to the purchase of the furniture by the wife under the valuation should be borne by her or by the estate. The learned judge took the view that the wife must bear these costs. For they were incidental to the proper carrying out of the main direction on the motion, that she should account on oath for the property; and therefore were part of costs which she had been ordered to pay under that direction. The principle is that of the rule enunciated by Lord Justice Mellish in *Krehl v. Park* (1875, L. R., 10 Ch. 334, 339) as follows: "Where costs of suit are given generally by decree at the hearing, the subsequent costs of working out the directions of the decree will be included."

Registration of Business Names.

A remarkable point of practice, which can be stated very briefly, came up before a Divisional Court in *ex parte Debtor No. 5 of 1919* (89 L. J. K. B. 40). One of three joint petitioners in bankruptcy was named N. S.—; he did not register under the Registration of Business Names Act of 1916 until 2nd June, 1919. In the meantime, on 26th February, 1919, he advanced money and received a bill from a debtor. This was the debt on which he was seeking to found bankruptcy proceedings. The defence held that, pending registration and during the period of grace, a person carrying on business in a name requiring registration was entitled to contract in his own name and could sue in that name. Any other decision would obviously have been inequitable. But statutes of this kind have usually been construed so strictly against the creditor that, in the absence of an actual decision, it would not have been safe to advise a client that the court would take this view.

Election to affirm a Contract of Sale.

A point of clear law, but one easy to overlook, was affirmed by the Judicial Committee in *The Kin Tye Loong v. Seth* (1920, 123 L. T. 639). Here the appellants, a firm in Hong Kong, sold to a purchaser a quantity of rice. The purchase money was not paid. Thereupon the purchaser commenced an action claiming return of the goods on the ground that they had been detained by fraud. After action brought the purchaser became bankrupt. The trustees in bankruptcy was then added as defendants in place of the bankrupt. Afterwards the vendors put in a proof in the bankruptcy for the price of the goods sold and received a dividend. Clearly the vendors cannot both appropriate and reprobate; they cannot both claim return of the goods on the ground of *nudum pactum*, and also claim the price of the goods on the ground of a completed contract of sale. The question, however, remains: which of their acts makes the election which estops them from setting up the alternative claim. Is it their writ claiming damages, or their subsequent receipt of a dividend? The answer seems to be that their receipt of the dividend is inconsistent with the claim in the action, and therefore amounts to a discontinuance of proceedings. And this the Judicial Committee decided.

Reviews.

Notable Trials.

NOTABLE TRIALS. THE TRIAL OF THURTELL AND HUNT, by E. R. WATSON, Barrister-at-Law. William Hodge & Co., Ltd. 10s. 6d. net.

The trial of Thurtell and Hunt is one of the best known in our criminal annals. The murder for which Thurtell and Hunt were tried had for its motive robbery, as the victim was well-known to the prisoners to be wealthy. To the legal profession the case is interesting, because the Crown offering no evidence against Probert, one of the prisoners indicted with Thurtell and Hunt, used him as one of the principal witnesses against the prisoners; but he was soon in the hands of the Law again and was hanged the next year for horse stealing. It is also interesting for the very able speech by the prisoner, John Thurtell, in his defence, attacking circumstantial evidence as a whole by quoting numerous cases from Percy's anecdotes and the Newgate Calendar, and from the French Criminal Annals, but curiously enough not attacking the circumstantial evidence in his own case. The case is noted also for the very impartial and fair opening of the senior counsel appearing for the Crown, and the very able and impartial summing up by Mr. Justice PARK. Another incident much commented on was that the other prisoner, Joseph Hunt, also turned King's evidence, but for some reason unknown the Crown refused to avail itself of his evidence. Mr. Watson is to be congratulated on the production of so interesting and useful a volume.

Books of the Week.

Torts.—A compendium of the Law of Torts. Specially adapted for the use of Students. By Sir HUGH FRASER, M.A., LL.D., Barrister-at-Law. 10th edition. Sweet and Maxwell, Ltd. 12s. 6d. net.

Divorce.—Browne and Watts Law and Practice in Divorce and Matrimonial Causes. Ninth edition. Incorporating Oakley's Divorce Practice. By J. H. WATTS, Barrister-at-Law. Sweet & Maxwell, Ltd.; Stevens & Sons, Ltd. 42s. net.

Income Tax.—A Treatise on the Law of Income Tax. Designed for the use of the Taxpayer and his Advisers: With the Income Tax Acts appended. By E. M. KONSTAM, K.C. Stevens & Sons, Ltd.; Sweet & Maxwell, Ltd. 35s. net.

Comparative Legislation and International Law.—The Journal of Comparative Legislation and International Law. Edited for the Society of Comparative Legislation by Sir JOHN MACDONELL, K.C.B., LL.D., F.R.A. and C. E. A. BEDWILL, April 1921. Society of Comparative Legislation.

CASES OF THE WEEK.

House of Lords.

JOHN SMITH & SON v. MOORE (Surveyor of Taxes).
21st, 22nd February and 12th April.

REVENUE—EXCESS PROFITS DUTY—DEDUCTIONS—PURCHASE PRICE OF COAL CONTRACTS—CAPITAL ACCOUNT—ASSESSMENT OF PROFITS YIELDED FROM CONTRACTS—FINANCE (No. 2) ACT, 1915 (5 & 6 Geo. V, c. 89), s. 40 (1) and (2) and Sched. IV, Part I, ss. 1, 3, and Part III, s. 1 (a).

Under the will of the appellant's father, who died on the 7th March 1915, the testator's business of a coal merchant was conveyed by his trustees to the appellant, who took the whole of the assets at a valuation. Part of the assets consisted of unexpired contracts with colliery owners, under which they were bound to deliver to the appellant from time to time fixed quantities of coal at a definite price per ton. The rights under these contracts, all of which expired at or before the 31st December 1915, were valued at £30,000, and this sum was paid by the appellant to the trustees out of his profits from the business during 1915.

Held (Lord Finlay dissenting), that the £30,000 was part of the purchase price of the capital of the business, and that in ascertaining the profits of the business for the purpose of excess profits duty for the accounting period from the 7th March to the 31st December 1915, it was not an admissible deduction.

Decision of the Second Division of the Court of Session, reported 1920, S.C. 175; 57 S.L.R. 147, affirmed.

Appeal from a judgment of the Second Division of the Court of Session. The question raised by the appeal related to the assessment to Excess Profits Duty of the firm of which the appellant was the sole partner. He was left the business by a trust disposition and settlement of his father, with a declaration that the whole assets should be taken over at their value, and that nothing should be awarded for goodwill. Among the assets so taken over were a number of coal contracts for which the appellant paid £30,000. In the first accounting period between the 7th March and the 31st December 1915, the gross profits made by the firm on these contracts amounted, after deducting expenses and making adjustments, to £90,366. The appellant claimed to deduct from these profits £30,000, but the Commissioners refused to allow the deduction on the ground that the sum sought to be deducted was capital expenditure, and therefore could not be deducted in ascertaining the profits of the business for the purposes of Excess Profits Duty. The judges of the Second Division of the Court of Session (Lord Salvesen dissenting) sustained the decision of the Commissioners. They held that this was a continuing business, and it did not therefore matter what the sum was that was paid to the trustees, whether £30,000 or any other sum. The profits were obtained by the re-sale of the coal and the domestic arrangement between the son and his father's trustees had no relevancy in connection with the question of the appellant's liability to Excess Profits Duty.

The House took time for consideration.

Lord HALDANE, in moving the appeal should be dismissed, said that the appellant elected to take the business over on the terms of his father's will as from the 7th March, and carried it on through the accounting period to the 31st December 1915. The profit he made from these contracts was £90,000. They were contracts which apparently were for short terms, and it was therefore necessary to realise their fruits. This was done, and a large profit was the result. A profit might be produced in two ways. It might result from purchases on income account, the cost of which was debited to that account and the profits credited thereto, or it might result from realisation at a profit of assets forming part of the concern. In such a case a prudent man of business would no doubt debit to profit and loss the value of the capital assets realised, and take credit only for the balance. He (the appellant) had bought as part of the capital of the business, his father's contracts—these enabled him to purchase coal from colliery owners at the very advantageous price of 14s. per ton. He was able to buy at this price because the right to do so was part of the assets of the business. Was it circulating capital? Adam Smith in his work, "Wealth of Nations," described fixed capital as what the owner turned to profit, by keeping it in his own possession—circulating capital as to what he made profit of by parting with it and letting it change masters. The latter capital circulated in this sense. The appellant here made profit by circulating capital, by buying coal under the contracts he had acquired from his father's estate at the stipulated price, and re-selling it for more, but he was enabled to do this simply because he had acquired, among other assets of his business, including the goodwill, the contracts in question. It was not by selling these contracts, of limited duration though they were, it was not by parting with them to other masters, but retaining them, that he was enabled to employ his circulating capital in buying under them. What price he paid for the contracts made no difference to his liability, and was excluded as a deduction from the profits on which he was assessed. That resulted from the express provisions of ss. 38 and 40 of the Finance Act, 1915 (No. 2), which governed this case, and the first part of the Fourth Schedule to that Act, which incorporated certain analogous provisions of Schedule D of the Income Tax Act, 1842, including Rule 3 of the First Case.

Lord FINLAY, dissenting, was of opinion that the appeal should be allowed. Lords CAVE and SUMNER agreed with Lord Haldane that the appeal should be dismissed.—COUNSEL for the Appellant, Sir John Simon, K.C., A. M.

Latter and D. C. Fleming; for the respondent, Sir Gordon Hewart, A.G., the Lord Advocate (T. B. Morison, K.C.), R. C. Henderson and Reginald Hills. AGENTS, Ince, Colt, Ince & Roscoe, for Arch. Menzies & White, W.S., Edinburgh, and Wright, Johnson & Mackenzie, W., Glasgow; Stair A. Gillon and H. Bertram Cox, C.B., Solicitors respectively for the Board of Inland Revenue, Edinburgh and London.

[Reported by BRANKIN REID, Barrister-at-Law.]

High Court—Chancery Division.

In re DEUTSCHE BANK (LONDON AGENCY). Russell, J. 10th April.

EMERGENCY LEGISLATION—CONTINUANCE AFTER TERMINATION OF WAR—WINDING-UP OF ENEMY BUSINESSES—PRIORITY OF CREDITORS—TRADING WITH THE ENEMY AMENDMENT ACT, 1916 (5 & 6 Geo. 5, c. 105), s. 1, s-s. 3.

The provision giving priority of payment to unsecured creditors who were not enemies contained in s. 1, s-s. (3) of the Trading with the Enemy Amendment Act, 1916, continued in force after the coming into operation of the Treaty of Peace, signed at Versailles, on 28th June, 1919, and is still part of the Statute Law of England.

The date at which the character of creditors and the class in which they are to be placed is to be determined is the date of the winding-up order.

This was a summons taken out by the Controller of the Deutsche Bank, who had been appointed in 1918 by the Board of Trade under s. 1 of the Trading with the Enemy Amendment Act, 1916, to wind up the business carried on in England by the said bank. The funds in his hands being insufficient for payment of all the unsecured debts, he asked the questions (1) whether the provisions contained in s-s. (3) of s. 1 of the said Act, giving priority of payment to unsecured creditors who were not enemies continued in force after the coming into operation of the Treaty of Peace, signed at Versailles on 28th June, 1919, and (2) what, if it continued in force, was the date at which the non-enemy or enemy character of creditors was to be determined. The respondents to the summons were a representative British creditor, a representative German creditor, the Board of Trade, and the Banque de Bruxelles. And as to the last, it was argued that, although a subject of an allied power, it was, owing to the German occupation of Belgium, an enemy creditor within the meaning of s-s. (3), which provided that in the distribution of the assets of a business realised as a result of an order requiring the business to be wound up, those assets should so far as they were available for discharging unsecured debts, be applied in discharging such debts due to creditors who were not enemies in priority to the unsecured debts due to creditors who were enemies.

RUSSELL, J., after stating the facts, and in the course of a considered judgment, said: With reference to Article 297 (a) (b), and (d) and Annex, paragraphs 1, 3, 9 and 15 of the Treaty, I am of opinion that none of the provisions for winding-up a business under the Trading with the Enemy Amendment Act, 1916, which still forms part of the Statute Law of England, have come to an end, and I hold (1) that the provision as to priority in s. 1, s-s. (3) continues in force, notwithstanding the Treaty; and (2) that the date as at which the class of creditors who were not enemies is to be ascertained, is the date of the winding-up order. There being no evidence for deciding within which class the Banque de Bruxelles falls, that matter will go back to the Master.—COUNSEL, Maughan, K.C., and Whinney; R. H. Hodge; Charles, K.C., and F. K. Archer; Gavin Simonds; Sir Erle Richards, K.C., and J. Beaumont. SOLICITORS, Peter Thomas & Clark; Gush Phillips; Walters & Williams; J. I. Jones, Solicitor to the Board of Trade; Budd, Johnson, Jecks & Colclough.

[Reported by L. M. MAY, Barrister-at-Law.]

High Court—King's Bench Division.

LUCAS v. REUBENS. Divisional Court. 15th April, 1921.

SHOPS—CLOSING ORDER—RETAIL SHOP—AUCTIONEER—SALE BY AUCTION OF GOODS OF TRADES INCLUDED IN ORDER—SHOPS ACT, 1912 (2 Geo. 5, c. 3), s-s. 10 (2), 19 (1).

A local authority, under the Shops Act, 1912, made a closing order for shops in which the retail trade or business of (inter alia) a jeweller was carried on. An auctioneer sold at his shop by auction all kinds of articles entrusted to him for sale. Having on several days sold by auction various articles of jewellery outside the hours fixed by the order, he was charged with breach of the order.

Held, that the auctioneer did not come within the terms of the order, under s. 19 (1) of the Act, as auctioneers were not named therein, and the auctioneer did not carry on the retail trade or business of a jeweller in accordance with the terms of the order.

Case stated by the stipendiary magistrate of Middlesbrough.

Three informations were preferred on 10th December, 1920, by Alfred William Lucas, Shops Inspector for the borough (the appellant) under the Shops Act, 1912, and the Middlesbrough (Shops Act, 1912) Closing Order, 1919, against Noah E. Reubens (the respondent), for having on three several days mentioned kept open for serving customers after 7 p.m. on those days

a shop to which the said Closing Order, 1919, applied. By the said closing order the council ordered (*inter alia*) (1) the said order applies to all shops in which the retail trade or business of a jeweller, gold or silversmith, ironmonger, hardware merchant, or tool dealer, is carried on; (2) all shops to which this order applies shall be closed for serving customers on the several days of the week for the different classes of shops at and after the following hours respectively. (The order proceeded to set out the several days of the week to which the closing applied and the hours); (3) Where in any shop which is required by this order to be closed at a certain hour in respect of any trade or business any other trade or business is also carried on for which a later closing hour, or no closing hour is fixed by this order, such shop may, subject to the provisions of any other order for the time being in force, be kept open for the purpose of such other trade or business alone; Provided (a) that after the said closing hour there shall be exhibited in some conspicuous places on the exterior and in the interior of such shop notices—stating the shop has closed except for the trade or business not affected. On the hearing of the informations, the following facts appeared: (1) The respondent was an auctioneer who sold by auction at his premises being a shop in Middlesbrough all kinds of articles, including articles of jewellery goods entrusted to him for sale by auction, and pawnbroker's pledges; (2) he was a licensed auctioneer and conducted a genuine business; (3) he was not consulted in any way by any jewellers or anyone else when the closing order was made, but the proposed order was advertised and opportunity given to occupiers of shops to make objection; (4) On several days after hours, as fixed by the order, the respondent sold and offered for sale by auction in the ordinary way to the public who had entered his premises, various articles of jewellery, watches, brooches, &c. The respondent's solicitor contended that the respondent as an auctioneer who sold all kinds of commodities, did not come within the terms of the order, auctioneers not being named therein, and further, that the respondent did not carry on the retail trade or business of a jeweller in accordance with the terms of the order. The appellant's solicitor contended that the respondent did carry on such trade while selling articles of jewellery, and by so doing, contravened the order. The stipendiary magistrate, being of opinion that a person who sold by auction all sorts of things, including jewellery, could not be said to be carrying on the retail business of a jeweller within the meaning of the Middlesbrough (Shops Act, 1912) Closing Order, 1919, dismissed the information. Section 10 (2) of the Shops Act, 1912, provides that "Where several trades or businesses are carried on in the same shop, and any of those trades or businesses are of such a nature that if they were the only trades or businesses carried on in the shop a closing order would not apply to the shop, the shop may be kept open after the closing hour for the purposes of those trades and businesses alone, but on such terms and under such conditions as may be prescribed in the order." Section 19 (1) provides that in this Act: The expression "shop" includes any premises where any retail trade or business is carried on. The expression "retail trade or business" includes the business of barber or hairdresser, the sale of refreshments or intoxicating liquors, and retail sales by auction, but does not include the sale of programmes and catalogues and other similar sales at theatres and places of amusement."

A. T. LAWRENCE, C.J., said the appeal failed. It was wrong to say that the respondent was carrying on the business of a jeweller because he sold jewellery amongst his other goods at his auction mart. This order could not be meant to apply to such a case. If it had been so intended the auctioneer who sold jewellery should have been included in the order; and it could not be that an auctioneer who sold a piece of jewellery became a jeweller. That could not be what the Act intended. The stipendiary was right, and the appeal should be dismissed.

DARLING, J., agreed. It was said that the respondent was within the order as a jeweller because by s. 19 of the Act of 1912 the expression "shop" includes any premises where any retail trade or business is carried on, and that this includes the trade or business of an auctioneer. That would prevent the respondent from selling any of the articles sold by the trades mentioned in the order because, when the respondent sold a tool or any hardware he would become a retailer of tools or of hardware having to comply with the hours fixed for those trades. The order might fix different days of closing for different kinds of shops, and the result might be that the respondent would be unable to carry on his business; because whenever he sold anything anybody else was in the habit of selling, he could be prosecuted. The simple way to meet the respondent's case would have been to make the order apply to a person who carried on the trade of selling by auction; but that was not done.

AVORY, J., agreed.—COUNSEL, *Micklethwait*, for the appellant; *Beyfus*, for the respondent. SOLICITORS, *Torr & Co*; *Tarry, Sherlock & King*.

[Reported by G. H. KNOTT, Barrister-at-Law.]

The financial depression in the shipping world, is, says *The Times*, reflected upon the extraordinary number of judgments by default in the Admiralty Court, and the number of arrests by the Marshal of the Court. We learn that thirty-five vessels are now in his custody, and twelve of them—some very fine steamers and motor auxiliary and sailing vessels—are in his hands for sale by private treaty or public auction. The nature of the actions appears to be mostly for wages, necessities, repairs, and mortgages. The work in the Admiralty Court appears to be increasing year by year, and it requires the constant attention of the President and the help of the judge to clear off the actions set down for hearing. The rapid and businesslike way in which these Admiralty actions are disposed of appears to appeal to foreigners, who more and more are electing to have their differences settled before the Court here.

CASES OF LAST SITTINGS. Court of Appeal.

Re WIGZELL: HART v. BARCLAY'S BANK.

No. 1. 11th, 14th and 15th March.

BANKRUPTCY—RECEIVING ORDER—STAY OF PROCEEDINGS—NON-PUBLICATION OF ADVERTISEMENT FOR CREDITORS—APPEAL DISMISSED AND ORDER MADE—INTERVENTION OF TRUSTEE—INTERMEDIATE TRANSACTIONS WITHOUT NOTICE OF ORDER—BANKRUPTCY ACT, 1914 (4 & 5 Geo. 5, c. 59), ss. 11, 37, 45.

A receiving order having been made against a debtor, he obtained a stay of proceedings with a view to an appeal. In the period between the making of the order and the hearing of the appeal he paid moneys into his account at a bank and drew out a larger sum. The appeal was dismissed, and the debtor adjudicated bankrupt.

Held, that though the bank had no notice of the receiving order, as it had not been advertised, the trustee in bankruptcy was entitled to the moneys paid into the bank, and the latter could not set off to their credit the moneys paid out, and that the trustee was not prevented by any principle of fair dealing from enforcing his claim.

In re Thelluson ex parte Abdy (1919, 2 K.B. 765), distinguished.

Appeal by Barclay's Bank from a decision of the King's Bench Division (Horridge and Salter, J.J.). G. R. Wigzell was a builder at Edmonton and had an account overdrawn by some £27 at Barclay's Bank, Stoke Newington Branch. On 8th October, 1919, a receiving order was made against him in the County Court at Edmonton, but after it was made he applied for and obtained a stay of proceedings with a view to an appeal. No advertisement for creditors was therefore published. The appeal was heard on 10th November, and the Court dismissed it with costs. Between 8th October and 5th November the debtor paid in sums amounting to £165 2s. 3d. in all, and drew out £199 19s. 7d. After the appeal was dismissed, the trustee in bankruptcy intervened and claimed payment of the moneys paid into the bank, without giving any credit for the larger sum drawn out by the bankrupt. The County Court and the Divisional Court upheld this claim, and the bank appealed, and contended that the principle of *Ex parte James* (L.R. 9, Ex. 609) applied, under which a trustee in bankruptcy was not entitled to claim moneys which, though legally belonging to him, it would not be honest or fair-minded for him to insist on being paid.

The Bankruptcy Act, 1914, s. 45, provides as follows:—Subject to the foregoing provisions of this Act with respect to the effect of bankruptcy on an execution or attachment and with respect to the avoidance of certain settlements, assignments, and preferences, nothing in this Act shall invalidate in the case of a bankruptcy (a) any payment by the bankrupt to any of his creditors; (b) any payment or delivery to the bankrupt; (c) any conveyance or assignment by the bankrupt for valuable consideration; (d) any contract, dealing, or transaction by or with the bankrupt for valuable consideration: Provided that both the following conditions are complied with, namely: (i) That the payment, delivery, conveyance, assignment, contract, dealing, or transaction, as the case may be, takes place before the date of the receiving order; and (ii) That the person (other than the debtor) to, by, or with whom the payment, delivery, conveyance, assignment, contract, dealing, or transaction was made, executed, or entered into, has not at the time of the payment, delivery, conveyance, assignment, contract, dealing, or transaction, notice of any available act of bankruptcy committed by the bankrupt before that time.

The Court dismissed the appeal.

LORD STERNDAL, M.R., said that the case had pursued the course which many cases did. It had begun by being put before the Court as involving very large principles; in the end it came down to the application of certain principles to the particular facts of the case. The first point was, whether the Court had power to say, and could say, that there were circumstances in which it would not be honourable or high-minded for a trustee in bankruptcy to enforce his strict legal rights. It had been decided that the Court had that power. It seemed to be well established that there must be read into s. 45 of the Bankruptcy Act, 1914, some such words as, "Provided that the transaction when it takes place must not be such as it would be dishonourable to do." He (his lordship) noticed that Lord Esher in *Ex parte Simmonds* (16 Q.B.D. 308) said that the principle being a good, righteous, and wholesome one, he eagerly desired to adopt it. He (his lordship) would not stay to consider whether he eagerly desired to adopt it, for it undoubtedly gave rise to very considerable difficulties. It was only necessary to resort to it after the trustee had proved a legal or equitable title to the property he claimed. He entirely agreed with what was said by Atkin, L.J., in *In re Thelluson: Ex parte Abdy* (1919, 2 K.B. 765). "But while one may agree that opinions as to rules of honesty differ, the difficulty of recognising honesty when she appears, affords no adequate reason for discarding her altogether"—subject to this that he thought the words should read "when, in my opinion, she appears." Salter, J., in his judgment, said: "Legal rights can be determined with precision by authority, but questions of ethical propriety have always been, and will always be, the subject of honest difference among honest men." He (his lordship) would not go so far as to say

that legal rights could always be precisely ascertained, but when once one entered upon the field where there was no standard except the individual's opinion of what might be just and right, the difficulties were very great indeed. That was illustrated by a comparison of the two cases of *In re Hall* ([1907] 2 K.B. 875) and *In re Thellusson* (*supra*). In the latter case, the position in the former case was exactly reversed, the Judge in bankruptcy thinking there was nothing unfair in the trustee claiming his legal rights, and his decision being reversed by the Court of Appeal on the ground that it would be unconscionable for him to do so. Those were instances of the extraordinary differences of judicial opinion that must necessarily arise in discussing purely ethical questions.

There was, in his lordship's opinion, only one question, apart from that of principle, in the present case. The appellant's argument required that whenever there was a stay of proceedings upon a receiving order, then all transactions between the debtor and his bank would be protected. There was no evidence before either the County Court or the Divisional Court as to the application of the £199 19s. 7d. drawn out of the bank. If the sums so paid out went to relieve the estate by satisfying creditors, the county court judge might have said that he ought only to give the trustee the £166 paid into the bank, subject to a deduction from that of the amount by which the estate had benefited by its being available for payment out. No such point, however, was raised in the courts below or could be raised in that court. What the Court was asked to do was to add to the first proviso in s. 45 of the Bankruptcy Act, 1914, after the words "the date of the receiving order" the words "or during any period during which proceedings under the receiving order are stayed." That, to his (his lordship's) mind, would amount to attempted legislation. The Legislature had fixed the date of the receiving order, and not the date of the advertisement giving notice of the receiving order, as the critical date up to which only transactions with the debtor were protected. He (his lordship) was not prepared to say that it would be contrary to high-minded conduct not to interfere with any transaction entered into between the date of the receiving order and public notice of it. The case of *Ex parte Rabbidge, In re Pooley* (8 Ch. D. 367), was no doubt important, but it did not cover the point the Court had to deal with in the present case. There a purchaser had paid his purchase-money for a house to the vendor during the stay of a receiving order made against the latter, and the Court of Appeal held that he must pay it over again to the trustee in bankruptcy. After that decision was given, James, L.J., who originated the doctrine of fair dealing in *Ex parte James* (L.R., 9 Ch. 609), said: "It is much to be regretted that the advertisements of adjudication are so often postponed. These delays are a source of great mischief. It may be very hard on a debtor who has been adjudged a bankrupt not to stay the advertisement of the adjudication, if he has a *bond fide* ground for appealing, but, on the other hand, great hardship may be done to other persons if the adjudication is not advertised."

If he had thought that the mere stay of the advertisement of the adjudication would give protection, he would never have referred to the "great hardship" which he contemplated might arise through failure to publish the advertisement. After that case the Legislature passed the Bankruptcy Acts of 1883 and 1914, and left the position exactly as it had been before, except that the critical date was now not the date of adjudication, but the date of the receiving order. The subsequent legislation had been passed with those decisions in view. In the present case there was not merely a stay of publication of the advertisement, but a stay of proceedings altogether. That made little difference; it was the stay of the advertisement that was the important matter. It might be that the point in the present case was one which the Legislature had overlooked, and that persons in the position of the bank in this case ought to be protected. But that was a matter for Parliament to consider. The protection, if required, could only be given by the Legislature. There was nothing in the circumstances of the present case to entitle the bank to any special protection, or to make it contrary to right and fair dealing for the trustee to enforce his legal rights against the bank. The appeal, therefore, would be dismissed.

SCRUTTON, L.J., who said that in *Re Thellusson* (*supra*) the Court had gone further in applying the principle of *Ex parte James* than it had ever gone before, and

YOUNGER, L.J., who said that in future it would not be easy for debtors to obtain orders staying proceedings under receiving orders, unless appropriate undertakings were exacted from them, delivered judgment to the same effect.—COUNSEL: Douglas Hogg, K.C., and Sir Harold Smith; Clayton, K.C., and Kingham. SOLICITORS: Beckingsale & Co.; Woolfe & Woolfe.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

High Court.—Chancery Division.

THE SUN PERMANENT BENEFIT BUILDING SOCIETY v. WESTERN SUBURBAN AND HARROW ROAD PERMANENT BUILDING SOCIETY.

P.O. Lawrence, J. 17th, 18th and 21st January, 7th February, 2nd March.

BUILDING SOCIETY—CONTRACT TO SELL MORTGAGES BY ONE BUILDING SOCIETY TO ANOTHER—FINES—VALIDITY—ULTRA VIRES—SPECIFIC PERFORMANCE.

A building society is not a trustee of its funds for its members.

More want of judgment in the directors is not gross negligence within Mortlock v. Buller (1804, 10 Ves. 292).

Specific performance will be decreed of a contract entered into by the liquidator of a building society to sell to another building society freehold and leasehold mortgages.

Eastern Counties Railway Company v. Hawkes (1855, 5 H.L.C. 331) applied.

This was an action for specific performance of a contract, entered into by the liquidator of the plaintiff society with the defendant society, for the sale to the defendant society of certain freehold and leasehold mortgages of the plaintiff society. The defendants had declined to complete. Subsequently to the trial, the parties agreed to state a special case for the opinion of the Court, as to (amongst other things) whether the contract was *ultra vires* the defendant society, because they had not at the date thereof surplus funds properly available for investment, and whether the plaintiff society could transfer the mortgages without the concurrence of the mortgagors. These points had both been decided in favour of the plaintiff society. New points were now raised and there was also evidence that at all material times the defendant society had funds sufficient to complete the contract.

P. O. LAWRENCE, J., after stating the facts, in the course of a lengthy considered judgment, said:—The plaintiff society is entitled to specific performance. I have already decided that the contract is not *ultra vires* the defendant society, and further that the plaintiff society can transfer its mortgage securities to the defendant society without the concurrence of the various mortgagors. The defendant society by its amended defence has now raised a further point, that its directors were guilty of a breach of trust or misfeasance in entering into the contract on the ground (amongst others) that the transaction was not within the statutory powers of the defendant society, and that the defendant society would not acquire the right to enforce payment by the mortgagors of any fines if they were in arrears with their monthly instalments. But, in the first place, a building society is not a trustee of its funds for its members. Its directors are in the position of confidential agents, and mere want of judgment as to the funds available for investment cannot be said to amount to gross negligence so as to bring the case within the dictum of Lord Eldon, in *Mortlock v. Buller* (*supra*). Moreover, the plaintiff society had no notice or knowledge that the contract was otherwise than regularly and properly entered into by the defendant society, and even if the directors of the defendant society, who have acted honestly, have committed some breach of duty in entering into the contract, the case falls directly within the principle of *Eastern Counties Railway Company v. Hawkes* (*supra*), where it was held that the plaintiff was entitled to specific performance of a contract entered into by the Company, notwithstanding that the directors had contracted to purchase property which was not required for the extraordinary purposes of the company, and notwithstanding that such purchase might become a question between them and the shareholders. With regard to the fines imposed upon the mortgagors by the plaintiff society's rules, they are expressly secured by the terms of the mortgages, and the ingenuity of counsel will, no doubt, find some way of enabling the defendant society to obtain this benefit. But, if the result of transferring the mortgages is that the obligation on the mortgagors to pay the fines is no longer operative, such a result is not a sufficient ground for refusing specific performance of the contract.—COUNSEL, Jenkins, K.C. and E. A. Wurtzburg; Owen Thompson, K.C. and E. A. Jennings. SOLICITORS, Nainton & Son; Graham Gordon.

[Reported by L. M. MAY, Barrister-at-Law.]

In Parliament.

HOUSE OF LORDS.

On the 14th April the Law of Property Bill was considered in Committee, and amendments were made which we refer to elsewhere. Several matters were left for consideration on the report stage, and the Lord Chancellor said: I shall not think it necessary to accelerate the taking of the report stage. I should not like at this moment to commit myself to the exact date, but I shall certainly give sufficient time for these difficult matters to be considered.

On 19th April the Agriculture (Amendment) Bill was read a second time. Lord Balfour of Burleigh moved—"That this House requests the Board of Agriculture to lay on the Table, before the House is asked to consider the Agriculture Amendment Bill in Committee, a statement showing all the amendments made on previous statutes by the Agriculture Act of last session, and the further amendments now suggested by this Bill, and that this statement be printed and circulated for the information of members of the House in the form of a White Paper." After considerable discussion the motion was withdrawn.

Bills Presented.

HOUSE OF COMMONS.

The Protection of Animals (Scotland) Act (1912) Amendment Bill—"to amend the Protection of Animals (Scotland) Act, 1912," presented by Lieut.-Colonel Arthur Murray (Bill 70).

The Temperance (England and Wales) Bill—"to promote temperance in England and Wales by conferring on the Parliamentary electors in prescribed areas control over the grant and renewal of licences for the

sale of intoxicating liquors, and to amend the Law relating to the sale of such liquors on licensed premises and clubs; with other provisions incidental thereto," presented by Mr. Broad (Bill 71).

The Trade Union Ballot Bill—"to provide that, when a ballot of trade union members is taken on questions relating to strikes, it shall be conducted by independent officials and under a system of secrecy," presented by Mr. Arthur Michael Samuel (Bill 72). (19th April.)

Questions.

GERMAN REPARATION.

Captain WEDGWOOD BENN (Leith) asked the President of the Board of Trade whether it has been decided that in cases where a British importer agrees with a German seller to pay the 50 per cent. charge under the German Reparation (Recovery) Act he is to be charged not 50 per cent. of the amount actually paid to the German, but 100 per cent. of that amount; and whether he regards this procedure as an appropriate method of making Germany pay?

Sir P. LLOYD-GREAME: The Act provides for a levy of 50 per cent. on the value of the German goods, this being defined as the amount which an importer would give for them, including the amount of the levy. It follows that for every £100 that the importer pays to the German in cash, he is required to pay £100 to the Customs. I certainly consider that the Act is an appropriate instrument for the enforcement of reparations.

Leut.-Commander KENWORTHY (Hull, Central): Does not that mean that the British consumer is actually paying this money?

Mr. KILEY (Stepney): Is it to be understood that this duty is only levied on the amount paid, and not on the value charged on the invoice?

Sir P. LLOYD-GREAME: I think that all the misconception arises from dealing with this as though it were a duty. It is a perfectly simple proposition, half the money being paid to the German and half to the Customs. (18th April.)

New Orders, &c.

New Rules of the Supreme Court.

THE RULES OF THE SUPREME COURT (COSTS NO. 1 RULES).

We, the Rule Committee of the Supreme Court, propose to make the following Rules:—

1. The charges specified in Clause No. 106 of Appendix N of the Rules of the Supreme Court as payable during the continuance of the present War and for a period of six months thereafter shall be further increased from two shillings and a penny to three shillings per folio where the number of folios does not exceed twenty, and to two shillings and ninepence per folio where the number of folios exceeds twenty.

2. The charges specified in Clause No. 107 of Appendix N of the Rules of the Supreme Court as payable during the continuance of the present War and for a period of six months thereafter shall be further increased from five farthings to twopence per folio for each additional ten copies beyond the first twenty copies.

3. These Rules shall not apply to Bills of Costs which have at the date on which these Rules come into operation already been delivered to the Client sought to be charged therewith or to the person chargeable therewith or liable thereto or to Bills then already lodged for taxation or taxed certified or allowed.

4. These Rules may be cited as the Rules of the Supreme Court (Costs No. 1 Rules), 1921.

And We, the said Rule Committee, hereby certify that on account of urgency these Rules should come into operation on the 20th day of April, 1921, and we hereby make the said Rules to come into operation on that day as Provisional Rules.

Dated the 11th day of April, 1921.

Birkenhead, C.
Sternale, M.R.
Henry E. Duke, P.
R. M. Bray, J.
A. T. Lawrence, J.

Chas. H. Sargant, J.
P. Ogden Lawrence, J.
F. W. Hansell.
C. H. Morton.
Roger Gregory.

NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1920.

RULES MADE BY THE RULE COMMITTEE OF THE SUPREME COURT FOR REGULATING APPEALS AND REFERENCES TO THE HIGH COURT UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1920.

1. An appeal under Section 66 of the National Insurance Act, 1911 (as amended by Section 27 of the National Insurance Act, 1913, and Section 10 of the National Health Insurance Act, 1920), from a decision of the Minister of Health shall be instituted in the King's Bench Division of the High Court of Justice by originating notice of motion.

2. Any person who feels aggrieved by, and is desirous of appealing against a decision of the Minister of Health may, within 21 days from the date of the decision, or within such further time as the Minister may allow, by notice in writing addressed to the Minister, stating the grounds of his appeal, require the Minister to state a case setting forth the facts on which his

decision was based, and his decision thereon, and the Minister shall, as soon as may be, state the case and send it by registered post to the person aggrieved. A case stated by the Minister shall be signed by him or by such person as he may authorise in that behalf.

3. An originating notice of motion shall be filed in the Crown Office at the Royal Courts of Justice within 21 days of the despatch of the case, or within such further time as the Court may allow, and the notice of motion shall at least twenty-one days before the time fixed by the notice for making the motion be served upon the Minister, and, together with a copy of the case, upon every party to, or person served with notice of the proceedings before the Minister who is directly affected by the appeal. The notice of motion shall be in the form No. 1 set out in the Schedule hereto, and shall state the grounds of the appeal. The case shall be entered in a list to be kept at the Crown Office for that purpose.

4. Proceedings on a reference of a question under Proviso (iii) to Section 66 (1) of the National Insurance Act, 1911, by the Minister of Health to the High Court for decision shall be instituted in the King's Bench Division by originating notice of motion in the form No. 2 set out in the Schedule hereto. The notice of motion shall be filed in the Crown Office at the Royal Courts of Justice and shall be entered in the list referred to in the last paragraph.

5. The Minister shall state the question referred by him to the Court, together with the facts relating thereto in a case stated and signed in the same manner as on an appeal.

6. The Minister desirous of referring the question as aforesaid shall serve notice of motion, together with a copy of the case, upon the person or one of the persons as between whom and the Minister the question has arisen, at least 21 days before the time fixed by the notice for making the motion.

7. Upon the hearing of an appeal or reference the Court shall have power if it thinks fit to amend the case or to order the case to be sent back to the Minister for amendment or to receive further evidence.

8. The Court in all cases of appeals or references shall have power to draw inferences of fact from the facts set forth in the case, and shall determine all questions arising thereon, and in all cases of appeals shall have power to reverse, affirm, or amend the decision appealed against or to make such other order as it may think fit, including any order as to costs.

9. The decision of the Court on an appeal or a reference shall be embodied in a certificate to be signed by the Judge at the hearing and the original thereof shall be filed in the Crown Office and a copy thereof sent by the Crown Office to the Minister of Health and to the parties appearing at the hearing of the appeal or reference respectively.

10. The ordinary practice and rules of the King's Bench Division shall in so far as the same are applicable and are not inconsistent with these rules apply to proceedings under these rules.

11. Nothing in these rules shall be construed to affect any right vested in the Crown by virtue of the Royal Prerogative.

12. Order 55A of the Rules of the Supreme Court is hereby repealed and these Rules substituted therefor.

13. These Rules may be cited as the National Health Insurance (Procedure on Appeal) Rules, 1921.

And we, the said Rule Committee, hereby certify that on account of urgency the said Rules should come into operation on the 20th day of April, 1921, and we hereby make the said Rules to come into operation on that day as Provisional Rules.

Dated the 11th day of April, 1921.

[Signed as above.]

THE SCHEDULE.

FORM NO. 1.

Notice of Motion on Appeals under Section 66 of the National Insurance Act, 1911, as amended by other Acts.

In the High Court of Justice.

King's Bench Division.

In the matter of the National Insurance Act, 1911, as amended by other Acts

and

In the matter of an appeal against a decision of the Minister of Health on a question as to the employment, etc. (or as the case may be).

TAKE NOTICE that the High Court of Justice, King's Bench Division, at the Royal Courts of Justice, Strand, London, will be moved at the expiration of 21 days from the service upon you of this notice or so soon thereafter as Counsel can be heard, by Counsel on behalf of that the decision of the Minister of Health on a question as to whether

is or was employed within the meaning of Part I of the National Insurance Act, 1911 (or as the case may be), as set forth in the case stated by the Minister of Health, dated the

19 a copy of which accompanies this notice, be reversed [or amended, as the case may be] on the ground that such decision was wrong in law for that (here state the question of law)

and that it may be adjudged that (here state relief claimed).

Dated the day of

19

Solicitor for the

said

To

of

, etc.

FORM No. 2.

Notice of Motion on References under Section 66 of the National Insurance Act, 1911, as amended by other Acts.
In the High Court of Justice,
King's Bench Division.

In the matter of the National Insurance Act, 1911, as amended by other Acts

and
In the matter of a reference by the Minister of Health as to the employment of

TAKE NOTICE that the High Court of Justice, King's Bench Division at the Royal Courts of Justice, Strand, London, will be moved at the expiration of 21 days from the service upon you of this notice or so soon thereafter as Counsel can be heard by Counsel on behalf of the Minister of Health for the decision of the Court as to whether the class of employment specified hereunder is or is not or will or will not be employment within the meaning of Part I of the National Insurance Act, 1911, or that such other order may be made in the premises as the Court may think fit.

Dated the day of 19 .
Solicitor to the Minister
of Health.

To of , etc.
The class of employment to which this notice refers is employment (state the class as clearly and succinctly as may be)

the facts in relation to which class of employment are set forth in a case stated by the Minister of Health and dated the day of , a copy whereof accompanies this notice.

Supreme Court, England.

PROCEDURE.

Notice is hereby given in accordance with Section I of the Rules Publication Act, 1893, that the Rule Committee of the Supreme Court propose to make Rules amending Order XI, Rule 1 (c), Order XXII, Rule 17, and Order LV, Part XI, Rules 44 to 61.

Copies of the above Draft Rules may be obtained through any booksellers, or directly from H.M. Stationery Office, at the following addresses:—Imperial House, Kingsway, London, W.C.2, and 28, Abingdon Street, London, S.W.1; 37, Peter Street, Manchester; 1, St. Andrew's Crescent, Cardiff.

Board of Trade Orders.

GERMAN REPARATION RECOVERY (No. 3) ORDER, 1921.

The Board of Trade, in pursuance of the powers conferred upon them by Section 5 of the German Reparation (Recovery) Act, 1921, and of all other powers enabling them in that behalf, upon the recommendation of a Committee constituted under Section 5 of the said Act, hereby make the following Order:—

(1) This Order may be cited as the German Reparation Recovery (No. 3) Order, 1921.

(2) Any article of the following description if imported into the United Kingdom before the 15th day of May, 1921, shall be exempt from the provisions of the said Act, that is to say, any article in respect of which it is proved to the satisfaction of the Commissioners of Customs and Excise

(a) that such article is imported in pursuance of a contract entered into prior to the 8th day of March, 1921, and

(b) that such article left the place from which it was consigned to the United Kingdom prior to the 8th day of April, 1921.

15th April. *Gazette*, 19th April.

GERMAN REPARATION RECOVERY (No. 4) ORDER, 1921.

(1) This Order may be cited as the German Reparation Recovery (No. 4) Order, 1921.

(2) Any article of the following description if imported into the United Kingdom prior to the 15th day of May, 1921, shall be exempt from the provisions of the said Act, that is to say, any article in respect of which it is proved to the satisfaction of the Commissioners of Customs that the physical possession and property therein had passed to a foreign Government other than the German Government prior to the 8th day of March, 1921, and that such article is imported for the purposes of being treated and sold on behalf of such foreign Government.

15th April. *Gazette*, 19th April.

GERMAN REPARATION RECOVERY (No. 5) ORDER, 1921.

1. This Order may be cited as the German Reparation Recovery (No. 5) Order, 1921.

2. As respects articles of the description set out in the Schedule hereto the proportion of the value of the goods payable to the Commissioners of Customs and Excise under the provisions of the said Act shall be reduced from 50 per cent. to 5 per cent.

THE SCHEDULE.

Any article in respect of which it is proved to the satisfaction of the Commissioners of Customs that such article, or the principal parts or contents thereof, cannot be produced and worked elsewhere than in Germany, and that such article is produced in and exported from Germany to the United Kingdom by a Company or Companies producing similar articles in Germany and exporting such articles therefrom to the United Kingdom before the 8th day of March, 1921, and in which not less than 90 per cent. of the capital is, and was prior to the said date, owned by British nationals.

15th April.

Gazette, 19th April.

EMERGENCY POWERS ACT, 1920.

COAL (EMERGENCY) SUPPLEMENTARY DIRECTIONS, 1921.

The Board of Trade, in exercise of the powers conferred upon them by the Emergency Regulations, 1921, and of all other powers enabling them in that behalf, hereby direct as follows:—

1. The supply and acquisition of coal for consumption or otherwise in any dwelling-house or in a building adjacent to or connected with a dwelling-house and occupied or used as part thereof, or in any premises used or occupied for residential purposes, shall be subject to the provisions contained in these Directions.

2. No coal may be supplied or acquired for consumption or otherwise in any premises within the scope of these Directions unless a permit in writing shall first have been issued by the local authority or its duly authorised officer, prescribing the quantity of coal that may be supplied and acquired and specifying the premises and the consumer for which and by whom such quantity may be acquired.

3. No coal in excess of half-a-hundredweight may be supplied or acquired in any one week under the provisions of the last preceding Article, unless the local authority or its duly authorised officer shall certify that the supply and acquisition of a certain specified greater quantity is justified by exceptional circumstances and the nature of such exceptional circumstances is stated in writing upon any permit for such supply and acquisition: Provided that it shall be lawful for one hundredweight of coal to be so supplied and acquired in any one week in respect of that and the next succeeding week together.

4. The operation of Articles 3, 4 and 5 of the Coal (Emergency) Directions, 1921, is hereby suspended until further notice, and these Directions shall be substituted therefor during such suspension and shall be read as though they formed part of the said Coal (Emergency) Directions, 1921, and as though Part VIII thereof were incorporated with these Directions.

5. These Directions may be cited as the Coal (Emergency) Supplementary Directions, 1921, and shall come into force on the 15th day of April, 1921.

14th April.

[Gazette, 19th April.]

Food Control Orders.

ORDER, MADE BY THE FOOD CONTROLLER UNDER THE MINISTRY OF FOOD (CONTINUANCE ACT, 1920 (10 & 11 GEO. 5 C. 47), REVOKING THE MEAT (MAXIMUM PRICES) ORDER, 1920.

In exercise of the powers conferred upon him by the Ministry of Food (Continuance) Act, 1920, and of all other powers enabling him in that behalf, the Food Controller hereby revokes as on the 29th March, 1921, the Meat (Maximum Prices) Order, 1920, as amended [S.R. & O., 1920, Nos. 956, 1317, and 1817], but without prejudice to any proceedings in respect of any contravention thereof.

22nd March.

THE MILK (ENGLAND AND WALES) ORDER, 1921, MADE BY THE FOOD CONTROLLER UNDER THE MINISTRY OF FOOD (CONTINUANCE) ACT, 1920.

1. Except under and in accordance with a licence granted by or under the authority of the Minister of Health, a person shall not

(a) sell or offer or expose for sale any milk as "Grade A (Certified)" or "Grade A" milk, or

(b) on or in connection with any sale or offer for sale or proposed sale of any milk or in any advertisement, circular or notice relating to any milk, describe or refer to the same as "Grade A (Certified)" or "Grade A" milk or use any description of which the words "Grade A (Certified)" or "Grade A" form part, or

(c) sell or offer or expose for sale as milk or under any description of which the word "milk" forms part, any liquid in the making of which dried milk or condensed milk has been used.

2. A licence may be granted under this Order for such period and subject to such terms and conditions as the Minister of Health may think fit.

3. No colouring matter or water shall be added to milk or cream intended for sale and no milk or cream to which any colouring matter or water has been added shall knowingly be sold or offered or exposed for sale.

4. (a) Every Local Authority is hereby authorised to execute and enforce the provisions of this Order within their area and to institute proceedings for any offence against this Order.

(b) For the purposes of this clause "Local Authority" means any local authority authorised to appoint an analyst for the purposes of the Sale of Food and Drugs Act, 1875 to 1907.

5. For the purposes of this Order—

"Milk" shall include any milk which has been submitted to any one or more of the following processes, viz.: sterilization, pasteurization, homogenization, or any other like process, but shall not include condensed, separated, skimmed or butter milk.

6. The Milk Order, 1920 [S.R. & O., 1920, Nos. 116 and 737], is hereby revoked so far as it applied to England and Wales as on the 24th March, 1921, but without prejudice to any licences granted thereunder and in force at the date of this Order.

7. (a) This Order may be cited as the Milk (England and Wales) Order, 1921, and shall come into force on the 24th March, 1921.

(b) This Order shall apply only to England and Wales.

(c) The Interpretation Act, 1889, applies to the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

22nd March.

THE FLOUR (EMERGENCY RETURNS) ORDER, 1921, MADE BY THE BOARD OF TRADE UNDER THE MINISTRY OF FOOD (CONTINUANCE) ACT, 1920, AND THE MINISTRY OF FOOD (CESSATION) ORDER, 1921.

1.—(a) A miller, factor or other dealer in flour shall not deliver any flour to any person for the purposes of any business, except in each case upon receipt of a return on the official Form B. 12 headed "Ministry of Food" or such other form as may from time to time be prescribed by or under the authority of the Board duly completed and signed by the person requiring the flour.

(b) In the Form B. 12 references to the Ministry of Food shall be read as references to the Board of Trade; references to the Defence of the Realm Regulations shall be read as references to the Ministry of Food (Continuance) Act, 1920, and references to licensed factors shall be read as references to factors.

2. A person shall not purchase or take delivery of any flour for the purposes of any business, except in each case upon completion of an accurate return in the form prescribed by or under Clause 1 and delivery of the same duly signed by him to the person supplying the flour.

3. Any return or returns delivered under this Order shall be disposed of by the person receiving the same in accordance with such directions as may from time to time be given by or under the authority of the Board of Trade.

4. For the purposes of this Order:—

"Flour" means any wheatmeal or wheaten flour or any flour containing flour milled from wheat.

5. A person shall not knowingly make or connive at the making of any false or misleading statement in any return under this Order, or deliver any flour where he has reason to believe that the return is inaccurate.

6. Infringements of this Order are summary offences under the Ministry of Food (Continuance) Act, 1920.

7. This Order may be cited as the Flour (Emergency Returns) Order, 1921, and shall come into force on the 18th April, 1921.

15th April.

THE FOOD HOARDING (EMERGENCY) ORDER, 1921.

In exercise of the powers conferred upon them by the Ministry of Food (Continuance) Act, 1920, and the Ministry of Food (Cessation) Order, 1921, and of all other powers enabling them in that behalf, the Board of Trade hereby order that, except under the authority of the Board, the following regulations shall be observed by all persons concerned:—

1. No person shall after 9th April, 1921, acquire any article of food so that the quantity of such article in his possession or under his control at any one time exceeds the quantity required for ordinary use and consumption in his household or establishment during a period of seven days.

2. No person shall sell any article of food to a purchaser where he has reasonable grounds for believing (whether on account of the quantity of the article sold or any other circumstances) that the quantity of such article which may lawfully be acquired by the purchaser will by reason of such sale be exceeded.

3. Any person authorised in writing by the Board of Trade may enter upon any premises in which he has reason to believe that any article of food is being kept in contravention of this Order and carry out such inspection and examination of the premises as he may think necessary.

4. This Order shall not apply to—

(a) Any article of food acquired or held in the ordinary course of business by any producer, dealer or manufacturer.

(b) Any home-produced or home-made article of food in the possession of the producer or maker or the materials reasonably necessary in the ordinary course for such production.

5. For the purpose of this Order, the expression "article of food" shall mean every article which is used for food by man and every article which ordinarily enters into or is used in the composition or preparation of human food and shall include tea, coffee and cocoa.

6. Infringements of this Order are summary offences under the Ministry of Food (Continuance) Act, 1920.

7. This Order may be cited as the Food Hoarding (Emergency) Order, 1921, and shall not apply to Ireland.

(9th April.)

Societies.

Solicitors' War Memorial.

RECORD OF SERVICE.

The Record of Service of all those solicitors and articled clerks who are known to have served in the Great War is ready, and copies can be seen at the Society's Hall. The volume of 622 pages contains 5,532 records, is bound in cloth boards, and is sold at a nominal price of 10s. per copy.

Copies can be obtained from the Clerk to the Trustees, Solicitors' War Memorial Fund, Law Society's Hall, Chancery-lane, London, W.C.2.

United Law Clerks Society.

ANNIVERSARY FESTIVAL.

The eighty-ninth anniversary festival of the United Law Clerks Society was held on Monday, at the Hotel Cecil, the Solicitor-General taking the chair. Among those present were Mr. Justice Horridge, Sir John Simon, K.C., K.C.V.O., Sir Reginald Acland, Mr. Mark Romer, K.C., Mr. Holman Gregory, K.C., M.P., Mr. Ward Colldridge, K.C., Mr. F. P. M. Schiller, K.C., Mr. J. A. Hawke, K.C., Mr. J. A. Compston, K.C., Mr. Cyril Atkinson, K.C., Mr. T. W. H. Inskip, K.C., M.P., Mr. Patrick Hastings, K.C., Mr. R. E. L. Vaughan Williams, K.C., His Hon. Sir Patrick Rose-Innes, K.C., Mr. R. A. Wright, K.C., Mr. Harold Morris, K.C., Mr. E. W. Wingate Saul, K.C., His Hon. Judge Barnard Lailey, K.C., Sir Claud Schuster, K.C., Sir Ernest Wild, K.C., M.P., Mr. Alexander Neilson, K.C., Mr. Stuart Bevan, K.C., Master Sir T. Willes Chitty, Mr. J. J. D. Botterell (Vice-President Law Society), Sir Thomas Berridge, K.B.E., and Sir George Lewis, Bart.

The loyal toasts having been given from the chair,

The Chairman proposed the toast, "Prosperity to the United Law Clerks Society." He said he had to express on behalf of the Lord Chancellor his profound disappointment and regret that he had been inevitably prevented from taking the chair. He (the Chairman) might say in truth that he also shared the general disappointment, because of all the attractive men at present in the profession he could not help feeling that the Lord Chancellor commended their first attention. His brilliant, he might almost say, his romantic career, had engaged the sympathy of the great and generous profession to which they all belonged, or with which they were associated; and Englishmen would always find a great attraction in brilliance and romance. The Lord Chancellor had not only had this great and rapid career and promotion, but he had in a marked manner applied his energies to the furtherance and advancement of the great profession of the law. There was no sphere of it in which he had not attempted, and successfully attempted, to promote improvement and to take his own share in the onerous duties which were cast upon him. He thought he might speak with perfect accuracy in saying that Lord Birkenhead was the youngest man who had attained the woolsack since Lord Thurlow at the age of 46 was made Lord Chancellor, in 1778; but, more than that, they might say that the Lord Chancellor was likely to be a successful law reformer, and that they might look for advancement and reform at his hands in as marked a degree as in the case of the great Lord Chancellor Lord Cairns. Never since Lord Cairns' day had such an opportunity occurred as the present, and at the same time, never had been such great talents available to secure improvements in all directions. Therefore he spoke from his heart when he said he sympathised with the disappointment of those present. At the same time, perhaps he (the Chairman) had some little claim to their goodwill. He had himself on many occasions shared the pleasure and success of their annual banquet; but he had also been interested to notice in the records of the Society that the earliest law officer that had ever attended one of these banquets was his own grandfather, in the year 1841, when he was Attorney-General. Forty years passed and his son, who was his (the Chairman's) uncle, the late Baron Pollock, presided. That was in 1881, and 40 years again had passed and the Society had, in the moment of their disappointment, again taken a Chairman from the same bin. But, whoever presided over this great banquet, he was sure he could predicate a success for the response that would be given to the toast which he presented, that of "Prosperity to the United Law Clerks Society." It was a great cause which had brought them together. It was a cause which always had appealed to all branches of their profession. Six years had passed since the last annual banquet had taken place, but he noted with some pleasure and relief that the Society had been able to tide over the storm and stress of war with but very little mark made upon its funds. But he noticed also the names and its supporters which had disappeared during that time. He might perhaps make a passing, but none the less sincere, reference to the fact that the Chairman at the last banquet—held in 1915—Mr. Justice Low, had passed away from them, and they had also lost one of their trustees, Mr. Boydell Houghton, who was a friend of all of them, and of the great cause whose anniversary they were celebrating. The principles of the Society had been happily stated by Sir John Hollams when he said that "there is no help so efficient, no help so desirable as self help, and, moreover, it is the only help which gives real satisfaction to the recipient." The whole system of the Society was self help, and then combination in order to make the best use of the help which was thus provided. The strong right arm of individual enterprise was alone the true spirit which was consonant with the aspirations and the virility of our race, and every man, and perhaps, he might add, every woman too, for shortly the Society must enlarge its borders, must feel that in making provision for those ill which must afflict some, if not all of us, they were taking the step which was

demanded of each individual in the common interest of them all. But the great profession to which they belonged was one which had so often shown that, although it might have its separate detachments or departments, it was one as a great whole, and he would not dwell on the importance of the United Law Clerks' Society maintaining its corporate existence. It was he believed, the oldest friendly society for clerks, and it had done immeasurable good and saved many a home from the anxiety and distress which would have fallen upon it, if assistance had not been provided through the Society. And, perhaps, these great gatherings enabled those engaged in the law to take stock of the fact that they had great common aims, and that they all belonged to a splendid profession. During the last two years he had had many opportunities of going to Paris and of meeting a number of lawyers of various nationalities—he had sat at a table at which no less than twelve nations were represented, and he had been struck by the fact that all those twelve nations had a deep respect, a deep appreciation for English law and for English justice, and for the English administration of law and justice. It was not only the character of the law and its justice which was admirable, it was also the character of those who were engaged in it and who maintained its high traditions. He remembered that, many years ago, talking to a solicitor's clerk whom he had known well in those opportunities for conversation which presented themselves outside Judge's Chambers, in what was then known, as it still was, as the "Bear Garden," that that solicitor's clerk told him a story which he had never forgotten and which perhaps had had more influence upon him (the Chairman) than he thought at the time. It was a story to the clerk's honour. The clerk told him that his firm were engaged in large and important amalgamations of business companies which attracted the attention both of the public and of the speculator, and he knew that a great amalgamation must come off which would put the shares of a particular company at about double the price at which they then stood. Some of his colleagues had taken advantage to buy a few shares, but he thought that, on the whole, as he was engaged in the matter, it would not be correct for him to take any steps himself in that way, and he had put the temptation aside and had done the business entrusted to him faithfully, and so had avoided the pitfall others fell into, for what was a profit, turned out in the course of a twelvemonth a somewhat heavy loss. But he (the Chairman) could not help admiring the courage and the faithful honesty of the man, who had undoubtedly had a temptation placed before him, but who, in the true spirit of those who administered the law, was able to overcome it. But it might be said that there was no necessity to belong to the Society, or to advance its aims, or to increase its funds. We might think we lived in prosperous days, or perhaps, in days which were far from prosperous, but that nothing worse than at present could ever befall us. But sickness and distress might come to those who were strong to-day, and it might well be that there was just as great need for overcoming the difficulties by providing to-day for the difficulties of the future as ever there was in the past. But, although we might believe that no ill could come to us, those who were wise would recognise the importance of making provision against ill-fortune, and it was in that spirit that he asked for support for the Society. An examination of the position of the Society would show that there was need for an increase of the number of members and of the funds of the Society. That could be done, and it ought to be done. If, after the six years' interval since the last anniversary festival, he pleaded somewhat strongly, it was because the arrears of six years had to be made up, and the Society brought forward to the place it would have occupied if there had been no war to set it back. He asked therefore for liberal support. It was all very well to think that the fairy wand wielded by a benevolent Government could help them, but, his experience was that, even when there was a fairy wand, it might be that as soon as it was waved over the head of an Englishman he would say, "Take away that beastly control." Therefore, we must rely, as we had ever done, upon ourselves, and we might feel that, by advancing a common effort, we should secure that prosperity which had hitherto been commanded by the Society, and secure a future no less great than that had been the past for the United Law Clerks Society.

Sir Claud Schuster, K.C., returned thanks. He said the Society was composed in part of clerks to solicitors and in part of clerks to barristers, from both of whom he, as permanent secretary to the Lord Chancellor, received continually most generous support and assistance and advice, and without the assistance of the profession, the work of the Lord Chancellor's department, and of the Lord Chancellor himself, would be impossible. Without the assistance of the clerks to solicitors, the carrying out of many of the matters which he had to deal with would be almost hopeless; but with their support and help he was able to get to see them from a point of view from which even members of the Bar had no opportunity of regarding them. The solicitor's clerk was continually in contact with these particular matters, and, with that side of the work which touched his professional interests. He (Sir Claud Schuster) saw candidates recruited from among the solicitors' clerks for small offices of the court, which offices they filled most admirably, and for which they possessed all the qualifications that could be required; and he had gradually come to see, if he had not seen before, how much solidarity there was in their work, what a hard and up hill task those who practised it had, and how well they were entitled to any rewards which could be obtained for them from the great profession of which they formed a part. It was a very generous profession. He had been brought up in the chambers of Lord Mersey, one of the most generous of the members of that profession, and he had been taught from him the duty of generosity, which every member of the Bar owed, not only to his own profession, but to that other branch of the profession on which he depended. He appealed for the help of those present to the Society, in order that the great work which it had done might continue and that it might flourish, root and branch, for more years than any one in the room could foresee.

Mr. Justice Horridge proposed the "Health of the Chairman," observing that the gathering was unique for two reasons, not only, as the Chairman had said, that it was the first since the war, but that it was also the first occasion when ladies had taken part in this function.

The Chairman having returned thanks,

His Honour Judge Sir Patrick Rose-Innes, K.C., proposed the toast of "The Legal Profession." He endorsed the assertion that the law was a generous profession, and said that whether a man was one of the great unpaid, or a police magistrate, or a county court judge, or sitting on the High Court Bench, he had always the opportunity of doing his best to administer justice between man and man without fear or favour or affection.

Mr. Holman Gregory, K.C., M.P., in responding, said the profession was something more even than a generous profession. It was a sporting profession. Its members all started off from scratch, either as office boy or articulated clerk, or junior barrister. They all started from the bottom, and it was a grand race for the rest of their lives; but it was run fairly from beginning to end. He did not suppose there was a man in the room who regretted that he joined it, and who would not be sorry to leave it. There was plenty of hard work attached to it, but some pleasant intervals of relaxation.

Mr. Patrick Hastings, K.C., gave the toast "The Trustees and Honorary Stewards."

Sir Reginald Acland, K.C. (Trustee), returned thanks.

Mr. George J. Offer (Chairman of the acting Stewards) announced donations to the amount of £680, of which 60 guineas were new annual donations. He said that Mr. Hy. Mills, Secretary of the National Sunday League, had sent an annual donation of £50.

Mr. Harold Morris, K.C., gave the health of "The Ladies," and

Mr. R. W. Dibdin responded.

During dinner a programme of incidental music was performed by Mr. Frederick Arthur's orchestra, and, at dessert, songs were rendered by Miss Sophie Rowlands, Miss Mabel Offer, Mr. Ivor Walters, Mr. Roland Merry, and Mr. Tom Kinniburgh. Mr. Arthur acted as accompanist.

Law Association.

The usual monthly meeting of the directors was held at the Law Society's Hall on the 15th inst., Mr. H. B. Curwen in the Chair, the other directors present were Mr. T. H. Gardiner (Treasurer), Mr. E. E. Bird, Mr. E. B. V. Christian, Mr. P. E. Marshall, and the Secretary, Mr. E. E. Barron. A sum of £55 was voted for relief of deserving applicants, a new member was elected, and other business transacted.

United Law Society.

A meeting was held in the Middle Temple Common Room on Monday, 11th April, Mr. W. H. Godfrey in the chair. Mr. G. P. Boon moved: "That the Naval Construction Policy of the United States of America is calculated to cause grave alarm to the British Empire." Mr. B. A. Elliman opposed. There also spoke Messrs. E. H. Philcox, G. W. Fisher, G. B. Burke, J. E. Harper, G. W. Oliver, S. E. Redfern and H. V. Rabagliati. The motion was put to the house and lost by four votes.

Hardwicke Society.

By kind permission of the Treasurer and Masters of the Bench the annual Ladies' Night Debate will be held in the Inner Temple Hall on Friday, 6th May, at 8 p.m. The subject for debate will be "That education is a handicap in the race of life." The Right Hon. Mr. Justice Darling will speak on the motion. Tickets, price 2s. 6d., each for members and their guests, are available on application to members of the committee, or to Mr. William Hereward, the acting hon. secretary, at 4, Brick-court, Temple. As the number of tickets is limited to 250, not more than three will be issued in the first instance to any one member, and an early application is desirable.

Gray's Inn Moot Society.

(MASTER OF THE MOOTS: EDWARD CLAYTON, Esq., K.C.)

A Moot will be held in Gray's Inn Hall on Monday, the 25th of April, 1921, at 8.30 p.m., before Leslie Scott, Esq., K.C., M.P. A, a cotton broker, has an agreement with the B Cotton Spinning Company, Limited, to act as their broker for the purchase of raw cotton for twelve years certain from 1910. He is also the holder of 1,000 ordinary shares in the company of the nominal value of £5 each, on which £1 has been paid up; and in addition he has lent to the company £4,000 in consideration of a promise by the company to pay him interest on the £4,000 at the same rate as the dividend declared from time to time on the shares with a minimum of 5 per cent.

In these circumstances A, as arranged at an interview between him and C, the chairman of the company, writes a letter dated the 1st January, 1911, addressed to the directors of the company in the following terms:—

"Should you at any time whilst I remain broker to your company wish to take over the 1,000 shares I hold in your company on payment of their par value (i.e., £1 per share), plus the £4,000 I will transfer them to you."

At that date the directors of the company were C, D, E and F.

By 1918 D, E and F are dead, having left wills, which were duly proved by their executors; G, H and I being appointed directors in their place.

In January 1919 C, on behalf of himself and the executors of D, E and F, writes to A accepting his offer of the 1st January, 1911, and demanding the transfer of the shares to him and to the executors of D, E and F, and offering payment at par for the 1,000 shares and repayment of the £4,000 loan. On that date each share was worth £20.

A refuses. C, and the several executors of D, E and F as co-plaintiffs, sue A for specific performance or damages. Is A liable? And particularly can the executor of a deceased offeree accept an offer in such circumstances?

All members of the four Inns of Court are invited to attend.

Two "Counsel" will be heard for each of the Parties.

Married Women and Voluntary Separation Agreements.

A case of particular interest under the Summary Jurisdiction (Married Women) Act, 1895, was heard recently before Mr. Waddy at Tower Bridge Police Court.

Alice Birch summoned Charles Henry Birch for desertion and Mr. Foulkes Jones (Messrs. Close & Co.), solicitors to the Society for the Protection of Women and Children, appeared in support.

The case originally came before the court on 10th March, when the complainant said she had left her husband on account of his behaviour with other women, he agreeing to allow her 25s. a week. Only three such payments were made when defendant reduced the allowance to 10s. a week, and he had only paid four sums of that amount before he stopped paying altogether.

Mr. Jones said he realised he was faced with the decision in *Stokes v. Stokes*, 75 J.P., 502, and Mr. Waddy adjourned the summons to enable him to consider the matter. On March 17th Mr. Jones said he could carry that summons no further, and he applied for and was granted immediate service of a summons for neglecting to maintain his wife. In answer to a question, defendant said he refused to resume co-habitation with his wife, and Mr. Jones applied for a fresh summons for desertion. This, Mr. Waddy granted and said he would consider the whole case before the next hearing. It was this summons Mr. Waddy now dealt with. Complainant having given evidence of the original agreement to separate and her husband's neglect to keep his promise to maintain her, Mr. Waddy, said:—

"The complainant, Mrs. Birch, has taken out a summons against her husband for an order under s. 55 a-s. (4) and (5) of the Summary Jurisdiction (Married Women) Act, 1895, that he should pay a weekly sum towards her maintenance on the ground that he deserted her.

"The parties were married in 1908, and there has been no issue of the marriage. In September, 1920 the complainant found fault with her husband in consequence of his intimacy with another woman. The husband thereupon thrashed his wife and told her it was better they should separate.

"The complainant, though desirous then and ever since to live in co-habitation with her husband agreed verbally to separate, and to accept a sum of 25s. weekly for maintenance. The husband removed his goods and broke up the home. He sent the first three instalments of 25s., then for four weeks he sent nothing and then sent four further weekly sums of 10s. In November, 1920, complainant took out a summons for separation against her husband on the ground of desertion. This summons was heard on 6th December, by my learned colleague at Tower Bridge Police Court, and was dismissed by him on the ground that the parties had agreed to separate, and that, consequently, there was no desertion on the part of the husband. It is obvious that I cannot review that decision, even if I disagreed with it, which I most certainly do not. On 10th March, a second summons was heard, by which the wife sought an order against her husband on the ground that he had neglected to provide reasonable maintenance for her, and had by such neglect caused her to leave and live separately and apart from him. This summons was called on 31st March, and withdrawn after the husband, in court, had refused to take his wife back and a fresh summons, the one now under consideration, was immediately taken out upon the ground of desertion. I am satisfied that the husband could have paid his wife since 4th February, 1921, and I am equally satisfied that he has been living in adultery with another woman. On these facts I find that the husband has repudiated the verbal agreement of September 1920, and upon the authority of *Balcombe v. Balcombe* (1908, p. 176); *Hussey v. Hussey* (109 L.T. 192) and *Smith v. Smith* (1915, p. 288) I find the charge of desertion to be established, and I order the defendant to pay a weekly sum of 25s. towards the maintenance of the complainant, and to pay her the sum of 40s. costs. Mr. Foulkes Jones, who appeared for the complainant referred to an unreported case, *Froud v. Froud*, decided by a Divisional Court of the Probate, Divorce and Admiralty Division, on 30th March, 1920. It may be that this is a further decision helpful to the complainant's case, but the material available with regard to it, is so meagre that I have not relied on it, particularly as the authorities I have cited appear to me to be conclusive. This case affords an illustration of the risks run by a married woman who separates from her husband in ignorance of the steps which should be taken to safeguard her future. A wronged woman who so acts without advice may find herself unable to obtain maintenance from her husband, except by making herself chargeable to the Poor Law and going into the workhouse. I wish it were generally known that a working woman with a genuine grievance against her husband, who is unable to pay for legal advice from a solicitor, may come and find

guidance from the missionary of the police courts, without the publicity, at any rate in the first instance, of any application in open court to the police magistrate. If the public knew the value of the help of the police court missionary, as the magistrates know it, much avoidable distress would be saved."

The Law of Property Bill.

Protection of Purchasers.

The following is the text of clause 3 of the Bill as amended in Committee of the House of Lords:—

3. *Purchaser of legal estate not concerned with certain equitable interests or powers; and provisions for the protection thereof.*—(1) After the commencement of this Act a purchaser of a legal estate in land shall not be concerned with or affected by any equitable interest or power, affecting that land, to which this section applies, whether he has notice thereof or not, save as provided by sub-section (2) of this section.

(2) A conveyance of a legal estate in favour of a purchaser shall not over-reach any such equitable interest or power, if the purchaser has notice thereof, unless—

(i) Such equitable interest or power is bound by an order of the court, or protected by a trust for sale or a settlement; and

(ii) Where any capital money arises from the transaction the same is paid into court, or the requirements of this Act, respecting the payment of capital money arising under a trust for sale or a settlement, are complied with.

(3) All equitable interests and powers to which this section applies shall be or be capable of being protected by a trust for sale or a settlement in manner following:—

(i) Where the legal estate affected is, at the time when any equitable interests or powers are created or arise, subject to a trust for sale, the equitable interests and powers aforesaid shall, according to their priorities, have the like protection as if created or arising by means of a primary trust affecting the proceeds of sale and the income of the land until sale;

(ii) Where the legal estate affected is, at the time aforesaid, subject to a settlement, the equitable interests and powers aforesaid shall, according to their priorities, have the like protection as if limited or arising by or under that settlement;

(iii) Where the legal estate affected is not subject to a trust for sale or a settlement, then, if the estate owner conveys his estate to a corporation, or to two or more individuals approved either by the persons in whom the equitable interests or powers aforesaid are vested or by the court, upon trust for sale, with or without power to postpone the sale, such equitable interests and powers shall, according to their priorities, have the like protection as if created or arising by means of a primary trust affecting the proceeds of sale and the income of the land until sale.

(4) This section applies to all equitable interests and powers affecting land, with the following exceptions, namely:—

(i) The benefit of any covenant or agreement restrictive of the user of land;

(ii) Any easement, liberty, or privilege over or affecting land and being merely an equitable interest;

(iii) The benefit of any contract to convey or create a legal estate (including a contract conferring a valid option of purchase, a right of pre-emption, or any other like right);

(iv) Any equitable interest protected by an entry in any of the registers kept at the land registry under the Land Charges Registration and Searches Act, 1888 (as amended), and not being an interest the registration of which does not operate to prevent the same being over-reached by a conveyance to a purchaser of a legal estate in land subject to a trust for sale or a settlement, or created out of such land;

(v) Equitable interests and powers which independently of this section are capable of being over-reached by trustees for sale or by the exercise of the powers conferred by the Settled Land Acts, as amended or by the settlement;

(vi) Any equitable interest protected by a deposit of documents relating to the legal estate affected.

[Paragraphs (v) and (vi) are new.]

But a purchaser of a legal estate shall not be affected by any equitable interest excepted by paragraphs (i) (ii) and (iii) of this sub-section unless—

(a) If created before the commencement of this Act he has notice thereof; or,

(b) If created after the commencement of this Act, it is protected by an entry in the register of land charges.

(5) Where any equitable interest or power, to which this section applies, has priority to any legal estate which is paramount to the trust for sale or settlement, nothing contained in this section shall enable such interest or power to be over-reached to the prejudice of the person in whom the same is vested without his consent.

(6) Without prejudice to the protection afforded by this section to the purchaser of a legal estate, nothing contained in this section shall deprive a person entitled to an equitable charge, protected by a trust for sale or a settlement, of any of his rights or remedies for enforcing the same.

(7) This section takes effect subject to the express savings and exceptions contained in this Part of this Act.

The Conversion of Houses into Flats.

An application to convert a house in Queen's Gate-gardens into flats, which was opposed by residents, including Sir Thomas Willes Chitty, Master of the High Court, has been dismissed by Judge Macklin at West London County Court. Mr. F. T. Nathan and Mr. A. E. Nathan applied as executors of the late L. Nathan, of Queen's Gate-gardens, that an order of the court under the Housing and Town Planning Act should be made so varying the conditions of the lease that the house could be converted into two or more flats. The ground of the application was that the character of the neighbourhood was so altered that the house could not readily be let as a single tenement.

His Honour said that he had spent a considerable time in looking at the neighbourhood from every point of the compass. It was proved that this house could not readily be let as a single tenement, but he was not satisfied that there had been any change in the character of the neighbourhood, and therefore the conditions imposed by the Act had not been fulfilled.

The Preservation of Footpaths.

The award of the arbitrators appointed by the Commons and Footpaths Preservation Society, who inquired into the ownership of the footpaths and bridleways on the Cowdray estate of Major the Hon. Harold Pearson, in the Parish of Easebourne, has just been published, and reveals an amicable settlement of a long-standing dispute in West Sussex. Nineteen paths are now made fully public, ten private, and three part public and part private.

In their report the arbitrators, Mr. Edward N. Buxton and Mr. Lawrence W. Chubb, state:—"It appears certain that since 1798, at least, there have existed in respect of the property a series of family settlements under which the estate was strictly entailed until it was purchased by Lord Cowdray, and that during that period no one capable of dedicating a public right-of-way was in possession of the estate. It therefore follows that, if put to the test of strict legal proof in a court of law, it would be necessary for the public to produce such evidence in respect of each path as would justify a judge to presume that dedication of the public way occurred before 1798. The difficulty of doing this is obvious. We think it only just to observe that the public are fortunate in finding that the landowner was willing to waive his strict legal rights in this respect."

Dry New York.

The Times correspondent at New York, in a message of 18th April, says:

The Public Prosecutor has issued a general call for voluntary assistance to young lawyers in the work of bringing to trial over a thousand charges of violating the Prohibition Law which are congesting the law courts in New York.

Within the last fortnight the police, under the new Prohibition Enforcement Act, passed by the New York State Legislature, have made arrests right and left. Flats where the tenants were suspected of making home-brew have been entered, and men carrying whisky flasks in their hip pockets have been apprehended in the streets.

The police are generally suspected of making an attempt to render the new law odious and the number of prisoners already taken is sufficient to keep the General Sessions in New York exclusively occupied with prohibition cases for the next two years. Hence the Public Prosecutor's call for a volunteer army of legal assistants.

The Housing and Town Planning Act.

Messrs. Heath, Brook & Sneath, house owners and agents, appeared before Mr. Waddy at Tower Bridge Police Court on the 14th inst. in answer to adjourned summonses under the Housing & Town Planning Act for the non-payment of some £700, with interest, for work done by the Bermondsey Borough Council on houses in Ernest Street, Bermondsey, under the Act.

Mr. Travers Humphreys, barrister, supporting the summonses, twenty-three in all, said notices had been served on defendants to do certain work on these houses "to make them reasonably fit for human habitation." On each of those notices twenty-one days was allowed in which the work had to be completed and as defendants did nothing the Council stepped in and began the work. And so fast as the Council began work on one house, defendants began on the one next door, and so on, until some fifty-six houses were done.

Mr. Inman, barrister, defending, urged that unnecessary work and work outside these notices had been done and charged to defendants, and further that twenty-one days' notice was not a reasonable notice, when defendants

received some hundreds of summonses at one and the same time. Mr. Travers Humphreys said defendants had only twenty-two men to look after and repair some 550 houses. He further urged that the magistrate had no power to consider the question of a time limit.

Mr. Waddy, in giving a considered judgment, said he did not consider the twenty-one days sufficient notice in view of the work to be done on these and other houses for which defendants had received notices of necessary repair. The summonses would therefore be dismissed and complainants would have to pay 21s. costs on each of the summonses.

Mr. Ryall asked the magistrate to state a case, to which he agreed.

Companies.

Law Guarantee & Accident Company Limited.

The report of the London Guarantee & Accident Company for 1920 shows total net premiums of £5,139,885, an increase of £1,344,915 over those of 1919. Marine Premiums in 1920 were £1,274,051, losses paid and outstanding £908,715, and a transfer of £20,000 was made to Profit and Loss Account; the Marine Fund at the end of the year was £1,036,101. Life Premiums were £42,723, against £23,486 in 1919; this branch was started only last year, and no transfer has been made from this account. The general business shows premiums of £3,821,421, against £2,965,058 last year; the claims paid were £1,703,826, the funds amount to £3,258,705, and a transfer of £155,134 has been made to profit and loss. In addition to £175,134 transferred from the Revenue Accounts, there is £21,397 of interest in the Profit and Loss Account and £59,265 profit on exchange and miscellaneous income. Out of these, additions have been made of £60,000 to Investment Reserve Fund, and £100,000 to Reserve Fund, while £10,000 is carried to a Staff Pension Fund. The net carry forward is £12,887 as compared with £9,925 last year. The Investment Reserve Fund is brought up to £200,000 and is sufficient to cover depreciation on all securities except those redeemable within twenty-five years, which are valued at or under cost, and in no case at more than the redemption value. The Reserve Fund is £425,000 as compared with £325,000 last year, after £75,000 had been transferred to Capital Account to pay up the ordinary shares in full. The Ordinary Capital now stands at £125,000 in £1 shares fully paid, and a final dividend of 3s. 6d. per share, less tax, is recommended, making, with the interim dividend of 3s. 6d., a total of 9s. per share for the year, as compared with 35s. per £5 share (£2 paid) for 1919.

Law Students' Journal. Calls to the Bar.

The following students were called to the Bar on Wednesday:—

Lincoln's Inn.—K. S. Roy, New Coll., Oxford, B.A.; T. W. S. Fretz, Christ's Coll., Camb.; O. R. Surita; B. G. Burnett-Hall, Merton Coll., Oxford, B.A.; M. Margolis, St. Catherine's Coll., Camb., M.A.; G. A. Hereford, Lincoln Coll., Oxford, M.A.; G. Basu, Calcutta Univ., M.A.; B. L. Singh Nalwa, Edin. Univ.; A. H. Jagger, Merton Coll., Oxford; H. L. O. Gill, Clare Coll., Camb.; W. K. D. Atkins; N. R. Fox-Andrews, Trinity Hall, Camb.; G. R. B. Whitehead, Balliol Coll., Oxford, B.A.; J. McD. Burke, Bristol Univ.; G. N. W. Boyes; J. H. Douglas, Major, O.B.E., M.B., M.D., R.A.M.C., Trinity Coll., Dub.; and J. L. Whitaker, Trinity Hall, Camb., B.A.

Inner Temple.—G. le M. Mander, M.A., Camb.; W. K. Lo, M.A., Oxford; N. B. Fuller, M.A., Oxford; R. Wilberforce, B.A., Oxford; K. P. Miera, B.A., Oxford; S. P. Wallace, Oxford; P. N. Moos, Oxford; T. Hutton-Mills, Camb.; R. Fielding-Ould, M.A., Oxford; C. M. Reece, B.A., Camb.; D. R. Miller, Lieut., R.N. (retired); A. M. Clark, M.B., Ch.B., Glasgow Univ.; G. M. Morton, B.A., Oxford; C. G. Howell, B.A., Camb.; J. R. P. Penn, M.A., Oxford; and G. A. A. King.

Middle Temple.—J. P. Glyn, B.A.; M. M. Lewis, M.A., LL.B.; W. J. Lyness; T. A. Taylor, B.A.; T. A. Herbert; M. T. Toon, B.A.; Mohammad Ishaq, B.A.; A. P. Peaker, M.C., B.A.; Abdul Rahman Fikry, M.Sc.; T. A. Doherty; V. H. Neaser; A. H. Chowryappa; J. A. Lillie, M.A., LL.B.; T. MacN. Davie, M.C., M.B., Ch.B.; J. F. Mountain; Minchoer Dorabji Laikaka, B.A., LL.B.; N. Parkes, Lieutenant, Middlesex Regiment; F. W. W. McCombe, Officer Legion d'Honneur, Croix de Guerre, M.A., LL.B., B. es L., Capt., R.A.; and H. Eaden.

Gray's Inn.—N. W. Manley, M.M., Gunner, R.F.A., Jesus Coll., Oxford; A. H. Watson; H. A. Pranker, B.A., Queens' Coll., Camb.; J. W. Davies, Lieut., The Buffs; B. H. A. F. Berlyn, Sec. Lieut., Royal Irish Rifles; G. Banerjee, B.A., St. John's Coll., Oxford; Ataul Haq, B.A., Jesus Coll., Oxford, B.A., Calcutta Univ.; Lal Madhab Roy, B.A., Trinity Hall, Camb.; Mohammad Habib, B.A., New Coll., Oxford, B.A., Allahabad Univ.; Chaudhri Nanak Chandra, B.A., Sidney Sussex Coll., Camb.; E. O. Pretheroe, M.C., Lieut., Northumberland Fus., B.A., LL.B., St. John's Coll., Camb.; A. Jacobsohn, Lieut., R.A.S.C., B.A., LL.B., St. John's Coll., Camb.; R. W. Bowen, Serg., 2nd South African Inf., Caius Coll., Camb.; R. Westmacott, Capt., 28th Central India Horse; Jyotish Chandra Hajra, M.A., B.L., Calcutta Univ.; and A. L. Johnson, Univ. of London.

Legal News.

Appointments.

The Right Hon. T. B. MORRISON, K.C., M.P., (the Lord Advocate), has been elected a Bencher of the Honourable Society of Gray's Inn.

Mr. D. C. LECK, K.C., and Mr. A. E. NELSON has been elected benchers of the Middle Temple.

General.

Mr. Richard Ringwood, K.C., of Marine-parade, Worthing, late of Harcourt-buildings, Temple, E.C. (personal) left estate of gross value £17,717.

Sir Archibald Bodkin has been made an honorary freeman of Dover, in recognition of his services during the twenty years he was Recorder, and he has presented to the town his portrait in Recorder's robes, to be placed with his predecessors' portraits in Dover Town Hall.

For sixty-nine acres of land with premises at Barking, which the London County Council compulsorily acquired for housing purposes, a valuation of £20,855 was submitted on behalf of the owners and one of £9,456 was submitted by the Council's valuer, Mr. Howard Martin, the official arbitrator, has awarded the owners £11,615. The land forms part of the Dagenham Estate.

The Judicial Committee's list of business includes six appeals from Madras, three from Bengal, two from Australia (High Court), two from Lower Burma, and one each from South Africa, Western Australia, Ontario, Newfoundland, Jamaica, Straits Settlements, Central Provinces of India, Bombay, Oudh, the Punjab, the United Provinces, and Allahabad—twenty-five in all. For the first time since 1914 there are no Prize Court appeals. There are six judgments for delivery in appeals which were argued before Easter.

On Thursday, Friday and Saturday next week, I hope, accompanied by my Art Expert, to motor through Slough, Windsor, Broadstairs, Highcliffe and Burnmouth, Lymington, Isle of Wight, Netley, Ringwood, Salisbury, Highworth, Lambourne, Wantage. No fees or expenses of any kind will be charged, but if the advice given is considered to warrant it, an optional fee of 10s. 6d. to 31s. 6d. will be accepted. Stamps are bought right out.—W. E. Hurcomb, Calder House (corner of Dover-street), Piccadilly, W.1.—[ADVT.]

Court Papers.

Supreme Court of Judicature.

Date.		ROTA OF REGISTRARS IN ATTENDANCE ON		Mr. Justice		Mr. Justice	
		EMERGENCY	APPEAL COURT	NO. 1.	BY.	PATERSON.	
Monday	April 25	Mr. Syngé	Mr. Borrer	Mr. Jolly	Mr. Syngé	Mr. Jolly	
Tuesday	..... 26	Jolly	Bloxam	Syngé	Jolly	Syngé	
Wednesday	..... 27	Goldschmidt	Syngé	Jolly	Syngé	Jolly	
Thursday	..... 28	Church	Jolly	Syngé	Jolly	Syngé	
Friday	..... 29	Borrer	Goldschmidt	Jolly	Syngé	Jolly	
Saturday	..... 30	Bloxam	Church	Syngé	Jolly	Jolly	
Date.		Mr. Justice	Mr. Justice	Mr. Justice	Mr. Justice	Mr. Justice	
		SARGANT.	RUSSELL.	ASTHUR.	P. O. LAWRENCE.	Mr. Bloxam	
Monday	April 25	Mr. Goldschmidt	Mr. Church	Mr. Borrer	Mr. Bloxam	Mr. Borrer	
Tuesday	..... 26	Church	Goldschmidt	Mr. Bloxam	Mr. Borrer	Mr. Bloxam	
Wednesday	..... 27	Goldschmidt	Church	Borrer	Bloxam	Borrer	
Thursday	..... 28	Church	Goldschmidt	Bloxam	Borrer	Bloxam	
Friday	..... 29	Goldschmidt	Church	Borrer	Bloxam	Borrer	
Saturday	..... 30	Church	Goldschmidt	Bloxam	Borrer	Borrer	

Crown Office.

14th April, 1921.

Commission day fixed for the Spring Assize, 1921.

NORTH EASTERN CIRCUIT.

Mr. Justice Rowlatt.

Mr. Justice Bailhache.

Monday, May 2nd, at Leeds.

Winding-up Notices.

JOINT STOCK COMPANIES.
LIMITED IN CHANCERY.

London Gazette.—FRIDAY, April 8.

MATTHEWS JUNIOR & CO. LTD.—Creditors are required, on or before May 2, to send in their names and addresses, and particulars of their debts or claims, to Harold V. Greenwood 12, Northgate, Bradford, liquidator.

UNITED SMALL ARMS LTD.—Creditors are required, on or before May 9, to send their names and addresses, and the particulars of their debts or claims, to H. Morgan, liquidator.

THE NATIONAL SERVICE LEAGUE—Creditors are required, on or before May 14, to send in their names and addresses and full particulars of their debts or claims, to George Ernest Sendell, 36, Walbrook, E.C., liquidator.

PETERS, BRIDGES & CO. LTD.—Creditors are required, on or before April 30, to send particulars of their debts or claims to Bernardo Thomas Crew, 4, Dove-st., Old Jewry, liquidator.

ENTENTE INDUSTRIELLE (ENGLAND) LTD.—Creditors are required, on or before May 10, to send their names and addresses, and particulars of their debts or claims, to Rupert Frederick William Fincham, 3, Warwick-st., Gray's Inn, liquidator.

COLDSTREAM ESTATE CO. LTD.—Creditors are required, on or before April 18, to send their names and addresses, and the particulars of their debts or claims, to Mr. Andrew George Laurie, 24, Holborn, liquidator.

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THE MANAGER, LAW COURTS BRANCH, 29-30, HIGH HOLBORN, W.C.1.

THE TRUSTEE MANAGER, MANCHESTER BRANCH, 94-96, KING STREET.

London Gazette.—TUESDAY, April 12.

COMPOSITE TOOL CO. LTD.—Creditors are required, on or before May 10, to send their names and addresses, and the particulars of their debts or claims, to Mr. Lionel Munro Wyllie, 831, Salisbury-house, London Wall, liquidator.

THE LONDON LABEL CO. LTD.—Creditors are required, on or before April 25, to send their names and addresses, and the particulars of their debts or claims, to Lawrence Hewgill Findlay, 15, Great St. Helen's, liquidator.

KIRKLEES LTD.—Creditors are required, on or before May 10, to send their names and addresses, and the particulars of their debts or claims, to Joseph Wilfrid Shepherd, 78, King-st., Manchester, liquidator.

THOMAS PROCTOR ESTATES CO. LTD.—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to Henry Charles Chambers, 6, Bennett's-hill, Birmingham, liquidator.

LEKINS PROSPERITY WORKS LTD.—Creditors are required, on or before May 21, to send their names and addresses, and the particulars of their debts or claims, to George Bennett Nancarrow, Royal Exchange, Middlesbrough, liquidator.

ILFORD DOLL & TOY CO. LTD.—Creditors are required, on or before May 24, to send their names and addresses, and the particulars of their debts or claims, to Arthur Hurrell, 234, Winchester-house, Old Broad-st., liquidator.

THE LONDON & COUNTRIES STORES LTD.—Creditors are required, on or before April 30, to send particulars of their debts or claims to Horace Frederick Fidge and Bernardo Thomas Crew, 16, Southwark-st., London Bridge, S.E.1, liquidators.

WILLIAMS, CUNY, JENNINGS & CO. LTD.—Creditors are required, on or before April 30, to send their names and addresses, and the particulars of their debts or claims, to Harry Duxbury Myers, Barclay's Bank-chamber, North-st., Keighley, or Algernon Osmond Miles, 28, King-st., Cheapside, joint liquidators.

THE CATHEDRAL PRESS LTD.—Creditors are required, on or before May 28, to send their names and addresses, and the particulars of their debts or claims, to Percy P. Daniel, 26, Charing Cross-rd., W.C., liquidator.

PATERSON MANUFACTURING CO. LTD.—Creditors are required, on or before May 7, to send their names and addresses, and the particulars of their debts or claims, to Herbert D. Read, 63, Finsbury-pavement, E.C., liquidator.

London Gazette.—FRIDAY, April 15.

BRITANNIA DRY DOCK CO. LTD.—Creditors are required, on or before April 30, to send in their names and addresses, and particulars of their debts or claims, to William Anderson Henderson, 29, Gracechurch-st., E.C., liquidator.

FIREPROOF FIBRE BUILDING-BOARDS LTD.—Creditors are required, on or before April 30, to send in their names and addresses, and particulars of their debts or claims, to William Anderson Henderson, 29, Gracechurch-st., E.C., liquidator.

NORFOLK SYNDICATE LTD.—Creditors are required, on or before May 14, to send their names and addresses, and the particulars of their debts or claims, to C. F. Burton, 35, Copthall-av., and V. H. Smith, 62, London-wall, joint liquidators.

CHAS. L. RICHES LTD.—Creditors are required, on or before May 18, to send in their names and addresses, and particulars of their debts or claims, to Thomas Large, 68, Coleman-st., E.C., liquidator.

MANCHESTER PUBLIC HALL CO. LTD.—Creditors are required, on or before May 28, to send their names and addresses, and the particulars of their debts or claims, and the names and addresses of their Solicitors, to Thomas Henry Bazley, 40, Kennedy-st., Manchester, liquidator.

LANCASHIRE OWNER DRIVERS LTD.—Creditors are required, on or before April 30, to send their names and addresses, and the particulars of their debts or claims, to George Elder, 3, York-st., Manchester, liquidator.

THE GREAT NORTHERN ARIAL SYNDICATE LTD.—Creditors are required, on or before May 27, to send their names and addresses, with particulars of their debts or claims, to Frederick William Mellor Wilson, 8, Cook-st., Liverpool, liquidator.

LONDON ATTACHE MANUFACTURING CO. LTD.—Creditors are required, on or before May 16, to send in their names and addresses, with particulars of their debts or claims, to Edward Lenton Peck, 3, Idlesleigh-house, Caxton-st., Westminster, liquidator.

SOPWITH EMPLOYEES MUTUAL ASSOCIATION LTD.—Creditors are required, on or before May 14, to send in their names and addresses, and particulars of their debts or claims, to Mr. H. R. Cooper, 11, The Crescent, Surbiton, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, April 8.

Walter Forster & Son Ltd.

Arnold J. Van Den Bergh Ltd.

Relida Ltd.

Tucker Gellion Ltd.

The Carpet and Rug Finishing Co. Ltd.

The Diesel Manufacturing Co. Ltd.

Stepney Steam Fishing Co. Ltd.

Suzle (Killing Pans) Ltd.

Manchester Public Hall Co. Ltd.

The Globe Glove Co. Ltd.

Share Liability Co. Ltd.

Herts Benzol Co. Ltd.

Weaving Appliances Ltd.

The Piccadilly Property Co. Ltd.

The Grantham Citadel Co. Ltd.

Jenkins & Clifford Ltd.

British Utilities Ltd.

Maydan & Morton Ltd.

Goldstream Estate Co. Ltd.

Orizaba Tramways Syndicate Ltd.

The Anglo-Foreign Tramway Syndicate Ltd.

Kingston Oleo Refining Co. Ltd.

Joseph A. Mackle Ltd.

Triumph Hosiery Manufacturing Co. Ltd.

The Uruguay East Coast Railway Co. Ltd.

Silent Dramas Ltd.

Rafting Ltd.

Farm and Gardens Ltd.

Oceavi Syndicate Ltd.

"Margam Abbey" Steamship Co. Ltd.

Smith Brothers (Motors) Ltd.

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due to FIRE, GLASS BREAKAGE, LIVE STOCK.

Gentlemen in a position to introduce Business are invited to undertake Agencies
within the United Kingdom.

London Gazette.—TUESDAY, April 12.

Fireproof Fibre Building-Boards Ltd.
J. Carlton Ltd.
Gomall Rubber Co. Ltd.
Bramhan Rubber Co. Ltd.
Samsphore Engineering Co. Ltd.
Bahau Rubber Co. Ltd.
Kirkless Ltd.
The London & Counties Stores Ltd.
C. H. James & Co. Ltd.
F. Harris & Co. Ltd.
William Molloy & Co. Ltd.
Stapleton Land & Property Co. Ltd.
Mid-Cornwall Transport Co. Ltd.
Rettendon Stock Breeding Co. Ltd.
D. Bruciani & Co. Ltd.
Cheshire Milk Producers' Depots Ltd.

General Instruments & Engineering Co. Ltd.
Gemas Rubber Co. Ltd.
The Record Engineering Co. Ltd.
Thomas Proctor Estates Co. Ltd.
Bournemouth Fruit Wholesalers Ltd.
Abbott Glass Co. Ltd.
Cheeseright's Ltd.
The Cathedral Press Ltd.
The Allotment & Small Holders' Supply
Association Ltd.
Barrett's (Plymouth) Ltd.
The Cargo Steamship Co. Ltd.
G. M. T. Ltd.
The Wiltshire Fruit & Vegetable Society Ltd.
Felling & Pelaw Picture Hall Co. Ltd.

London Gazette.—FRIDAY, April 15.

Pexton & Brooks Ltd.
W. Lowther & Son Ltd.
John Stait Ltd.
The Union Incandescent Fittings Co. Ltd.
Dorset British Timber Ltd.
The Bradford Central Estates Co. Ltd.
Rosedale Estates (Canada) Ltd.
Stepwith Employees Mutual Association Ltd.
The Bridgewater & District Farmers' Co-
operative Society Ltd.
H. C. Lee & Co. Ltd.
Philpott's Garage Ltd.
Gases Ltd.
Nigerian Land & Mineral Co. Ltd.
Mineral Oil & Power Investments Ltd.
The London Attache Manufacturing Co. Ltd.
The Equatorial Development Co. Ltd.

The Lowestoft & East Coast Ice Manu-
facturing Co. Ltd.
William Walton & Son (Sunderland) Ltd.
John Crombie & Son Ltd.
Pydie Engineering Co. Ltd.
Cellux Manufacturing Co. Ltd.
Union Chartering Co. Ltd.
Oates & Coris Ltd.
A. C. Neville & Co. Ltd.
John Lofthouse & Co. Ltd.
Noon & Co. Ltd.
Parham & Son Ltd.
Great Northern Aerial Syndicate Ltd.
Petroleum Assets Syndicate Ltd.
Myers Ltd.
Creamo Ltd.

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, April 8.

AGNEW, MISS GERTRUDE, Pendleton. May 10. Ffinsis, Downey, Linnell & Chessher,
Clifford-st., W.1.
ALLEN, ALFRED, Emsfield Highway, Civil Engineer. May 21. T. E. Gibson, Ashton-under-
Lyme.
AUDRY, LOTTER, Cradley, Worcester, Grocer. April 25. Slater & Camm, Dudley.
BASTIANELLO, RAYMOND AUGUSTUS, Knightsbridge. May 2. Richard Furber & Son,
Gray's Inn-sq., W.C.1.
BATHWELL, WILLIAM, Kingstone, Staffs. April 30. Hand & Co., Stafford.
BECHER, SAMUEL, Haseley, Warwick. May 9. C. H. Pashman, Leamington Spa.
BECHER-BEYNDORSON, REV. EDWIN THOMAS, Skipton. May 9. Hewlett & Co., Raymond-
bldgs., Gray's Inn, W.C.1.
BLAKE, ESTHER, Norwich. May 10. Francis & Back, Norwich.
BOOTH, CHARLES TIT, Fulham. May 31. Gamens, Gray's Inn-sq., W.C.1.
BOTLE, ISABELLA, Dunston-on-Tyne. May 2. Hannay & Hannay, South Shields.
BUGLER, GEORGE HENRY, Charnmouth, Dorset. April 30. W. B. Eches, Charnmouth, Dorset.
BURMAN, FREDERICK, Streatham. May 4. Martin & Haslett, Philpott-ls., E.C.3.
BURTON, RUBEN, Walsall. May 23. Enoch Evans & Son, Walsall.
COOK, ROBERT BEILBY, York, Record Agent. May 21. Geo. Gamble & Sons, Stonegate,
York.
COOK, JAMES, Gordon, New South Wales, Gardener. May 12. H. P. Russell, Bexley Heath.
COPE, JAMES HERBERT, Old Colwyn, Denbigh, China Manufacturer. May 16. Vincent H.
Jackson, Hanley, Staffordshire.
CRAMPTON, JANE, Cranbrook. April 30. Murton, Clarke & Murton-Neale, Cranbrook.
CRANE, GEORGE, Wolverhampton. May 5. Dallow & Dallow, Wolverhampton.
CREAK, EYTHICK HAYLOCK, Rajmahundry, Southern India. April 30. Leslie, Hardy &
Trehearne, Bedford-row, W.C.1.
DEEDS, REV. CECIL, Frensham, Surrey. May 20. Charles Romer, Bucksbury, E.C.4.
DEXON, SIR ALFRED HERBERT, Alderley Edge, Chester, Baronet. May 7. Orford & Sons,
Manchester.
DRAYCOTE, JOHN GEORGE, Mansfield, Notts, Blacksmith. May 6. Bryan & Armstrong,
Mansfield, Notts.

THE MIDDLESEX HOSPITAL.

WHEN CALLED UPON TO ADVISE AS TO LEGACIES, PLEASE DO NOT
FORGET THE CLAIMS OF THE MIDDLESEX HOSPITAL,
WHICH IS URGENTLY IN NEED OF FUNDS FOR ITS HUMANE WORK.

DYSON, MRS. JANE, Burnley. May 14. Smith & Smith, Burnley.
FARRAST, HENRY JOHN, Baltonsborough, Somerset. May 21. Nakier & Lattier, Shepton
Mallet.
FLOWER, MRS. MARGARET JANE, Bristol. May 21. Nakier & Lattier, Shepton Mallet.
FUTON, CHARLES MATHEW, Rajalpur, India. May 8. Dunderdale & Dehn, London Wall,
E.C.
GAGHAN, BRIDGET, Fishergate, Yorks. April 23. J. Hague, Davygate, York.
GARRIDE, HERBERT, Oldham, Wheelwright. May 1. W. Archibald Watson, Oldham.
HALL, ALICE ELIZABETH, Shere, Surrey. May 9. Sayer, Ledgard & Smith, Clifford's-inn,
E.C.4.
HALLAL, ARCHIBALD, Halewood, Lancaster. May 9. George H. Thompson, Liverpool.
HARRIS, FLORENCE, Ospringe, Kent. May 20. Kenneth Brown, Baker, Baker, Norfolk-st.,
W.C.2.
HARRIS, FREDERICK RUTHERFORD, Llangibby Castle, nr. Newport, Mon. May 20. Kenneth
Brown, Baker, Baker, Norfolk-street, W.C.2.
HAWKES, REV. EDWARD CLIFFORD, Brixton Deverill, Wilts. May 17. Simpson & Co.,
Bedford-sq., W.C.1.
HILL, CHARLES, Willenhall, Staffs, Iron Founder. April 30. Vaughan & Cotterell, Willen-
hall.
HILL, JOHN, South Molton, Devon. May 6. Riccard & Son, South Molton.
HOOPER, ALFRED HERBERT, Ilford. May 16. Pearce & Nichols, New-st., W.C.2.
HOSKINS, ROBERT JOHN, Cannards Grove, nr. Shepton Mallet. April 30. Mackay & Son,
Shepton Mallet.
HUGHES, ANNA CHADBOURNE, Massachusetts, U.S.A. May 10. Thain Davidson & Co.,
Eastcheap, E.C.3.
JENNINGS, AGNES MARY, Bradford. May 29. Jubb, Beeth & Heddlwell, Halifax.
KEITH, JAMES, Farthingdon-sv., E.C. May 12. Bolton, Johnson & Yates-Lee, Temple, E.C.4.
LAUFRECHT, ADELAIDE SOPHIE FREDERICK, Edgbaston, Birmingham. May 9. Brooks,
Monk & Hargrove, Birmingham.
LEES, HENRY ERNEST, Bournemouth. May 27. Farrow & Co., Manchester.
LEWIS, JOHN, Henbury, Bristol. April 14. Sir Thomas J. Leonard, Bristol.
MACDONALD, KATHERINE, Watlington. May 10. Forshaw & Forshaw, Watlington.
MARDEN, GEORGE, Gentlemen, Birklade, Southampton. May 7. Brown, Brown & Quayle,
Southport.
MCCARTAN, FRANCIS BOYD, Chorlton-cum-Hardy, Manchester. May 10. Boddington,
Jordan & Bowden, Manchester.
MOSS, MARY, Allerton, Liverpool. May 6. T. J. Smith & Son, Newington, Liverpool.
OLIVER, ISABELLA, Lemington. May 9. Maughan & Hall, Newcastle-upon-Tyne.
PARKES, THOMAS GAUTON, Seacombe, Chester. June 10. R. T. Barnes, Liverpool.
PEARSON, THOMAS, Blencarn, Cumberland, Farmer. May 1. Arnison & Co., Penrith.
PHILLIPS, ANNA MARIA, Cheltenham, Gloucester. May 12. Winterbottom, Gurney & Co.,
Cheltenham.
PHILLIPS, ELIZA, Pimbroke. May 6. Eaton-Evans & Williams, Haverfordwest.
PRIMMER, JAMES, Swinton, Manchester, Milk Dealer. April 30. John Knight, Ridgefield,
Manchester.
PROCTOR, ESTHER, Wadakey, Sheffield. April 30. Broomhead, Wightman & Reed, Sheffield.
RATHIER, HANLEY BRATES, Southmolton, Devon. May 6. Croose, Wyatt & Vellacott,
Southmolton.
ROCHIE, HENRY PHILIP, Queen's Park. May 2. Ellerton & Wilbraham, High Holborn,
W.C.1.
RONALD, JULIA CHRISTIANA, Bedford. May 5. Walker, Martinus & Co., Theobalds-rd.
Gray's Inn, W.C.1.
RUE, GERTRUDE JANE DE LA, Dover-st. June 1. Peake, Bird, Collins & Co., Bedford-row,
W.C.1.
RUTSON, HENRY, Esquire, Northallerton, Yorks. May 10. Williams & James, Norfolk
House, Embankment, W.C.2.
SANLEY, JOSEPH, Whitehaven, Chemist. May 7. J. K. Thompson, Whitehaven.
SIDDALL, JOSEPH, Ashton-under-Lyne. April 30. Hilbert & Pownall, Ashton-under-Lyne.
STACHOW, FREDERICK WILLIAM CARL, Magdeburg, Germany. April 30. Francis Covell,
Arundel-st., W.C.2.
SMITH-STANLEY, JENNETTA, Leamington Spa. May 14. Large & Major, Leamington Spa.
STAPLETON-BRETHERTON, FREDERICK, Rainhill, Lancs. May 7. Woods & Son, Warrington.
STRAY, ALBERT, Walkley, Sheffield. May 14. Herbert E. Sandford, Sheffield.
STRICKLAND, RICHARD, Preston. May 16. Forshaw, Parker & Co., Preston, Lancs.
TELLING, EDWARD, Ealing. May 14. Nash, Field & Co., Queen-st., E.C.4.
THACKRAY, IDA, Bradford. May 19. Wade, Tetley, Wade & Co., Bradford.
THORNS, SARAH, Wroxham, Norfolk. May 12. Herbert Goodchild, Norwich.
THORNTON, MARGARET PHOEBE, Putney. May 31. Brunsell & Aiton, Great James-st.,
W.C.1.
TOMKIN, WILLIAM ERNEST, Moseley, Birmingham. May 6. R. R. Dale, Birmingham.
TREDDINCK, JOHN, Truro. April 29. Coulter, Hancock & Thrall, Truro.
TURNER, JOHN, Salisbury, Wilt, General Dealer. May 6. Hodding & Jackson, Salisbury.
VINCENT, ERNEST WILLIAM, Norwich, Bank Cashier. May 1. Hill & Parks, Norwich.
WEST, KEMAN, Norwich. May 10. Francis & Back, Norwich.
WILLIAMS, CHARLES HENRY, Snaresbrook. May 31. James Turner & Son, Basinghall-av.,
E.C.
WINTON, MARIA ELIZABETH THOMAS, Stamford-hill. May 21. Moreton, Phillips & Son,
Finsbury-sq., E.C.2.
WRIGHT, ELIZA ELIZABETH, Newton Ferrers. May 6. Shelly & Johns, Plymouth.
WRIGHT, THOMAS MOORE, and WRIGHT, MARY ANN, Pockham. June 6. Pollock & Co.,
Lincoln's Inn-fields, W.C.2.
YOUNG, ALEXANDER SEYMOUR, East Ham, Essex. April 30. E. Edwards & Son, East
Ham, E.6.

London Gazette.—TUESDAY, April 12.

ANDREWS, WILLIAM, Hackney, Shoe Manufacturer. May 10. Tatham, Obelin and Nash
Queen Victoria-st., E.C.4.
ANSTET, ELIZABETH ELIZABETH, Kensington. May 26. Tattam, Gaskell & Tattam,
Kensington, W.8.
BARTON, JOHN ISAAC, Hyde, Isle of W. May 2. W. H. P. F. Thirkell, Ryde, I.W.
BROOKPORT, WILLIAM HENRY, Durham, Accountant. May 16. Dickinson, Miller & Turnbull,
Newcastle-upon-Tyne.
BILSON, ALFRED PLUMMER, Canterbury, Kent. May 17. G. Edmund Hodgkinson,
Chancery-ls., W.C.2.
BLAKE, MARIA, Wroxall, I. of W. May 7. Buehall & Drow, Newport, I. of W.
BOWELL, WALTER, Hamdunsmith, W. May 12. Graham, Son & Drewry, Hanover-sq.,
W.1.
BOWDIN, CHARLOTTE KATE, Norfolk, Massachusetts. May 19. Russell & Arnolds, Great
Winchester-st., E.C.2.
BOYES, JOHN, West Hartlepool. May 30. Jos. H. Smith, West Hartlepool.
BOYES, ALICE, West Hartlepool. May 30. Jos. H. Smith, West Hartlepool.
BROOKS, JOHNSON, Brighton. May 10. Francis Howe & Eve, Salters' Hall-ct., E.C.4.
CARW-GIBSON, EMILY, Birchcliffe Green, nr. Maldenhead. May 15. Darley, Cumberland &
Co., John-st., Bedford-row, W.C.1.
CATTORSON, BETTEY, Beverley, Yorks. May 14. Crust, Todd, Mills & Sons, Beverley.
CROWTHER, MARY, Dewsbury. May 10. Chadwick, Son & Nicholson, Dewsbury.
ELAND, STEPHEN ROBERT JOHN, Wallington. May 17. Eland, Nettleship & Buti, Trafalgar-
sq., W.C.2.
FELLOWS, JANE HAMLYN, Cirencester. May 23. Radcliffe & Hood, Old Queen-st., S.W.1.
FROGGATT, MIRIAM, Boddington, nr. Macclesfield. May 14. Wm. Pimblett, Macclesfield.
GOODALL, GEORGE DANIEL, York. July 1. Geo. Crombie & Sons, Stonegate, Yorks.
GRAHAM, ROSE, Liverpool. May 22. McKenna & Fluhwick, Liverpool.
HENDERSON, WILLIAM HENRY, Lower Bekzeve-st. June 30. Lewis & Lewis, Ely-pl., E.C.1.
HICKMAN, EDWIN FRANCIS, Nevins-sq. May 10. Francis Howe & Eve, Salters' Hall-ct.,
E.C.4.
HOBSON, JOHN DALEY, Bath. May 18. Charles E. Gwilt, Adelphi, W.C.2.
HUGHES, JOHN, More, Salop, Farmer. May 21. E. Griffiths, Bishop's Cleeve.
JAMES, WILLIAM EDWARD, Manor Park, Essex. April 30. E. Edwards & Son, East Ham.

JONAS, BETTY NEWFIELD, Liverpool. May 12. Mason, Grierson & Martin, Liverpool.
 KING, AUGUSTUS HENRY, Steyning, Sussex, Farmer. May 16. G. A. Flowers, Steyning, Sussex.
 LEE, ALFRED HENRY, Sutton-on-Trent. May 10. James E. Wing, Sheffield.
 LEVI, ISAAC, Hackney. May 17. Harris, Chatham & Cohen, Finsbury-sq., E.C.2.
 LEVY, AMELIA, Hyde Park, W.2. May 12. Emanuel & Simmonds, Finsbury-sq., E.C.2.
 LUTKIN, JOSEPH, Salford. May 14. Field & Cunningham, Manchester.
 MCCANN, ROBERT, Handsworth, Stone Mason. May 21. Jas. Stoble, Handsworth, Birmingham.
 MOSTIMER, WILLIAM, Wrexham, Denbigh. May 14. W. R. Evans, Lloyd & Williams, Wrexham.
 PRASER, JOHN WESLEY, Yeovil. May 14. Jackson, Elwell & Curran, Coleman-st., E.C.2.
 PENNINGTON, THOMAS, Kingston-on-Thames, Clothier. May 7. Sherwood & Warren, Essex-st., W.C.2.
 PETTY, GEORGE HARDCASTLE, Lancaster. April 19. Sanderson & Royle, Lancaster.
 PINNOCK, BLANCHIE ELIZABETH, Cady, Chester. May 14. Lawrence Jones & Co., St. Mary Axe, E.C.3.
 RIBATKIE, HYMAN, Manchester, Fent Merchant. May 14. Field & Cunningham, Manchester.
 SMITH, ROBERT, Buckingham, Farmer. May 14. Wilkins & Son, Aylesbury.
 SPARKES, FRANK, Womersley, Surrey. May 16. Capron & Sparkes, Guildford.
 THOMPSON, FREDERICK, Manchester, Wholesale Ironmonger. May 21. J. K. H. Cottrill, Manchester.
 THOMPSON, FREDERICK, Scarborough. May 13. Birdsall & Snowball, Scarborough.
 WARD, THOMAS, Elmstead, Essex. May 14. Charles E. White, Colchester.
 WHITLEY, MARCUS, Sheep Shear Maker, and WHITELEY, ANNIE MARIA, Hillsborough. May 14. Bramley & Coombe, Sheffield.
 WYLLINSON, JOHN JAMES, Openshaw, Ironmonger. May 9. Arthur Payne, Manchester.

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM, STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known valuers and chattel auctioneers (established over 100 years), have a staff of expert Valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac a speciality.—[ADVT.]

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18, LINCOLN'S INN FIELDS, LONDON, W.C.2.

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FUNDS EXCEED £5,000,000.

All classes of Life Assurance Granted. Whole Life and Endowment Assurances without profits, at exceptionally low rates of premium.

W. P. PHELPS, Manager.

Bankruptcy Notices.

London Gazette.—FRIDAY, April 8.

RECEIVING ORDERS.

AYRES, ARTHUR WILLIAM PERCY, New Cavendish-st., W. High Court. Pet. Feb. 18. Ord. April 4.
 BARNES, GUY W. W., Mansfield, Notts. Nottingham. Pet. Dec. 11. Ord. April 6.
 BROWN, LANCE ARTHUR, Aberford, Yorks, Threshing Machine Proprietor. Harrogate. Pet. April 4. Ord. April 4.
 BURNES, CHARLES R. N., Knightsbridge. High Court. Pet. Dec. 21. Ord. April 5.
 BURRILL, FREDERICK, Wortley, Poultry Dealer. Leeds. Pet. April 5. Ord. April 5.
 CAIRLEY, HELEN, Berwick-upon-Tweed, Clog Block Maker. Newcastle-upon-Tyne. Pet. April 4. Ord. April 4.
 CAULFIELD, HARRY FREDERICK, Southsea, Director of a Laundry Company. Salisbury. Pet. Feb. 17. Ord. April 6.
 CLARKE, VICTOR RICHES, Surbiton, Poultry Appliance Manufacturer. Guildford. Pet. April 5. Ord. April 5.
 CLITHERON, JAMES, Oldham, Carrier. Oldham. Pet. April 4. Ord. April 4.
 DAVENPORT, HORACE JOHN, Pall Mall, S.W. High Court. Pet. Jan. 18. Ord. April 5.
 DAWSON SAWYER AND COMPANY, Chester, Produce Merchants. Chester. Pet. Mar. 12. Ord. April 5.
 DOBSON AND ATKINSON, Fliley, Yorks, Tailors. Scarborough. Pet. Mar. 15. Ord. April 5.
 FLEET, HERBERT, Reigate, Grocer. High Court. Pet. Feb. 12. Ord. April 5.
 FORESTER, SAMUEL, West, Middlebrough, Tailor. Middlebrough. Pet. Mar. 21. Ord. April 5.
 GLASHBROW, FREDERICK HENRY, Wanstead, Essex. High Court. Pet. Feb. 18. Ord. April 6.
 GOMERSALL, LAWRENCE ARTHUR, Sutton-in-Craven, nr. Keighley, Yorks, Wire Mattress Makers. Bradford. Pet. April 6. Ord. April 6.
 GRAY, ALEXANDER, Cardiff, Shipowner. Cardiff. Pet. Feb. 15. Ord. April 1.
 HARPER, OWEN, Oxford, Straw Merchant. Oxford. Pet. Mar. 18. Ord. April 4.
 HAYWARD, WILLIAM, Aldersgate-st., E.C., Boot Manufacturer's Agent. High Court. Pet. April 2. Ord. April 2.
 JONES, ELIZABETH ANN, Skewen, Glam, Grocer. Neath. Pet. April 5. Ord. April 5.
 KENDALL, HAROLD ASHURVER, Liverpool, Mercantile Clerk. Liverpool. Pet. April 5. Ord. April 5.
 LINDLEY, JOHN, Huddersfield, Joiner. Huddersfield. Pet. April 5. Ord. April 5.
 MATTHEWS, MARIAN, Liverpool, Tobacco Dealer. Birkenhead. Pet. Jan. 25. Ord. April 5.
 MITCHELL, WILLIAM, Harlesden, Iron Merchant's Agent. High Court. Pet. Dec. 3. Ord. April 6.
 MITTON, LAWRENCE GEORGE, Herefordshire, Farmer. Worcester. Pet. Mar. 16. Ord. April 2.
 MORICAN, WILLIAM GEORGE, Cannon-st., E.C., Liftman. High Court. Pet. April 4. Ord. April 4.
 MORGAN, THOMAS DAVID, Swansea, Brick Manufacturer. Swansea. Pet. April 5. Ord. April 5.
 MORSE, ISIDOR, St. James-pl. High Court. Pet. Feb. 11. Ord. April 6.
 RHODES, SIDNEY, Sheffield, Smallware Dealer. Sheffield. Pet. April 4. Ord. April 4.
 ROBINSON, HARRY LOUIS BENSON, Stockport, Law Stationer. Stockport. Pet. April 4. Ord. April 4.
 SHAND, HARRY, Scotforth, Lancs, and SHAND, JAMES GEORGE, Morcambe, Nurserymen. Preston. Pet. April 5. Ord. April 5.
 SIMON, J., Broughton, Manchester. Pet. Feb. 15. Ord. April 6.
 SMITH, FREDERICK EDWIN CHARLES, Southsea, Dental Operator. Portsmouth. Pet. April 2. Ord. April 2.
 SMITH, SYDNEY ARTHUR, Woburn Sands, Bucks, Accountant's Clerk. Northampton. Pet. April 4. Ord. April 4.
 SMITH, THOMAS HENRY, Treforest, Glam, Grocer's Manager. Pontypridd. Pet. April 4. Ord. April 4.
 SPANIN, SHELLO, Liverpool, Clothier. Liverpool. Pet. Jan. 20. Ord. April 5.

THOMAS, CARRIE M., Cardiff, Spinster. Cardiff. Pet. Feb. 24. Ord. April 1.
 THOMAS, GERTRUDE ANN, Cardiff, Spinster. Cardiff. Pet. Feb. 24. Ord. April 1.
 WALKER, ARTHUR, Warrington, Teamman. Warrington. Pet. April 6. Ord. April 6.
 WRIGHT, STANLEY WEDDERBURN, New Headington, Oxford. Dairyman. Oxford. Pet. April 6. Ord. April 6.

FIRST MEETINGS.

AYRES, ARTHUR WILLIAM PERCY, New Cavendish-st., W. High Court. April 18 at 11. Bankruptcy-bldgs., Carey-st., W.C.2.
 CAIRLEY, HELEN, Berwick-upon-Tweed, Clog Block Maker. Newcastle-upon-Tyne. April 19 at 11. Off. Rec., Pearl-bldgs., 4 Northumberland-st., Newcastle-upon-Tyne.
 CLARKE, VICTOR RICHES, Surbiton, Poultry Appliance Manufacturer. Guildford. April 19 at 11.30. York-rd., Westminster Bridge-rd., S.E.1.
 COMLEY, HARRY MAXWELL, Old Trafford, nr. Manchester, Salford. April 15 at 3. Off. Rec., Byron-st., Manchester.
 COOKE, ROBERT, Spalding, Farmer. Peterborough. April 15 at 3. White Hart Hotel, Spalding.
 COOKLIN, SAMUEL MORRIS, Liverpool, Cabinet Maker. Liverpool. April 15 at 11.30. Off. Rec., Union Marine-bldgs., 11 Dale-st., Liverpool.
 DAVENPORT, HORACE JOHN, Pall Mall, S.W. High Court. April 18 at 12. Bankruptcy-bldgs., Carey-st., W.C.2.
 GOOCH, FRANCIS EDWARD, Ryhill, nr. Wakefield, Carting Agent. Barnsley. April 15 at 11. Off. Rec., 21, King-st., Wakefield.
 HAYWARD, WILLIAM, Aldersgate-st., E.C., Boot Manufacturer. High Court. April 19 at 12. Bankruptcy-bldgs., Carey-st., W.C.2.
 JONES, FRANK, Oxford, Manufacturing Optician. Oxford. April 18 at 12. St. Aldates, Oxford.
 KIRBY, JOHN THOMAS, Wisbech, Shoe Dealer. King's Lynn. April 18 at 2. Off. Rec., 8, Upper King-st., Norwich.
 MITTON, LAWRENCE GEORGE, Stoke Looy, Hereford, Farmer. Worcester. April 15 at 3. 11, Copenhagen-st., Worcester.
 MONK, JESSE, Market Deeping, Lincolnshire, Farmer. Peterborough. April 15 at 12. Law Courts, Peterborough.
 MORICAN, WILLIAM GEORGE, Bush-la, Cannon-st., Offices Attendant. High Court. April 18 at 12.30. Bankruptcy-bldgs., Carey-st., W.C.2.
 SMITH, FREDERICK EDWIN CHARLES, Southsea, Hants, Dental Operator. Portsmouth. April 18 at 11.30. Off. Rec., Cambridge-junction, High-st., Portsmouth.
 VARDY, MARY, Derby, Grocer. Derby. April 16 at 11.30. Off. Rec., Castle-pl., Nottingham.
 WEST, JOSEPH, Newcastle-upon-Tyne, Managing Director. Newcastle-upon-Tyne. April 19 at 11.30. Off. Rec., Pearl-bldgs., Northumberland-st., Newcastle-upon-Tyne.
 WILSON, MADAME, Greenwich, Kent, Dressmaker. High Court. April 19 at 12. Bankruptcy-bldgs., Carey-st., W.C.2.

ADJUDICATIONS.

AYRES, ARTHUR WILLIAM PERCY, New Cavendish-st., W. High Court. Pet. Feb. 18. Ord. April 6.
 BROWN, LANCE ARTHUR, Aberford, Yorks, Threshing-Machine Proprietor. Harrogate. Pet. April 4. Ord. April 4.
 BURRILL, FREDERICK, Leeds, Poultry Dealer. Leeds. Pet. April 5. Ord. April 5.
 CAIRLEY, HELEN, Berwick-upon-Tweed Clog Block Maker. Newcastle-upon-Tyne. Pet. April 4. Ord. April 4.
 CLITHERON, JAMES, Oldham, Carrier. Oldham. Pet. April 4. Ord. April 4.
 COHN, JOSEPH, Aldersgate-st., E.C.4, Soft Goods Merchant. High Court. Pet. Mar. 10. Ord. April 5.
 COLLIER-BRISTOW, JOHN, Welford, Northampton, Land Agent. Leicester. Pet. Jan. 1. Ord. April 6.
 COMLEY, HARRY MAXWELL, Old Trafford, nr. Manchester Salford. Pet. Feb. 18. Ord. April 6.
 DE KRETSKE, LIONEL BASIL ANJOU, Camberwell New-rd., S.E., Medical Student. High Court. Pet. Feb. 14. Ord. April 6.
 GOMERSALL, LAWRENCE ARTHUR, Keighley, Yorks, and BIRD, HAROLD, Keighley, Wire Mattress Makers. Bradford. Pet. April 6. Ord. April 6.

HAYWARD, WILLIAM, Aldersgate-st., E.C., Boot Manufacturer High Court. Pet. April 2. Ord. April 2.
 JACKSON, J. E., Eye, Suffolk, Licensed Victualler's Manager. Ipswich. Pet. Oct. 27. Ord. April 6.
 JONES, ELIZABETH ANN, Skewen, Glam, Grocer. Neath. Pet. April 5. Ord. April 5.
 KENDALL, HAROLD ASHURVER, Liverpool, Mercantile Clerk. Liverpool. Pet. April 5. Ord. April 5.
 LINDLEY, JOHN, Huddersfield, Joiner. Huddersfield. Pet. April 5. Ord. April 5.
 MATTS, ALFRED TURNER, Leicester, Corn Factor. Leicester. Pet. Mar. 24. Ord. April 4.
 MATTHEWS, EDWARD WILLIAM, Forest Hill, Kent. Greenwich. Pet. Feb. 23. Ord. Mar. 31.
 MITTON, LAWRENCE GEORGE, Stoke Looy, Herefordshire, Farmer. Worcester. Pet. Mar. 16. Ord. April 5.
 MORGAN, THOMAS DAVID, Swansea, Brick Manufacturer. Swansea. Pet. April 5. Ord. April 5.
 MOREN, WILLIAM ERNEST, Aldermanbury, Merchant. High Court. Pet. Dec. 28. Ord. April 6.
 PIKE, BERTIE, Taunton, Spirit Merchant. Taunton. Pet. Mar. 16. Ord. April 4.
 ROBINSON, HARRY LOUIS BENSON, Stockport, Law Stationer. Stockport. Pet. April 4. Ord. April 4.
 RHODES, SIDNEY, Hillbarno', Sheffield, Smallware Dealer. Sheffield. Pet. April 4. Ord. April 4.
 SHAND, HARRY, Scotforth, and SHAND, JAMES GEORGE, Scotforth, Nurserymen. Preston. Pet. April 5. Ord. April 5.
 SMITH, THOMAS HENRY, Treforest, Glam, Grocer's Manager. Pontypridd. Pet. April 4. Ord. April 4.
 SMITH, FREDERICK EDWIN CHARLES, Southsea, Hants, Dental Operator. Portsmouth. Pet. April 2. Ord. April 2.
 SMITH, SYDNEY ARTHUR, Woburn Sands, Bucks, Accountant's Clerk. Northampton. Pet. April 4. Ord. April 4.
 TRAVERS, FLORENCE KATE, Holloway, Milliner. High Court. Pet. Mar. 11. Ord. April 4.
 VAL HOTTENKA, WILLIAM JACQUES, Lombard-st., E.C., Merchant. High Court. Pet. Mar. 2. Ord. April 6.
 WALKER, ARTHUR, Warrington, Teamman. Warrington. Pet. April 6. Ord. April 6.
 WATSON, THOMAS ARTHUR, Kidderminster, Jeweller. Kidderminster. Pet. Mar. 15. Ord. April 6.
 Amended Notice substituted for that published in the London Gazette of February 18, 1921.
 ANGUS, OLIVE LOUISE, Hove, Club Proprietress. High Court. Pet. Dec. 31. Ord. Feb. 18.

London Gazette.—TUESDAY, April 12.

RECEIVING ORDERS.

ANDREW, JAMES STUART, Greenhill, nr. Sheffield, Farmer. Sheffield. Pet. April 8. Ord. April 8.
 BALMFOUR, FRED, Checkheaton, Brass Founder. Bradford. Pet. April 7. Ord. April 7.
 BEAT, NORMAN, Kingston-upon-Hull, Grocer. Kingston-upon-Hull. Pet. April 8. Ord. April 8.
 BREADON, GEORGE WILLIAM DIBNETY, and BREADON, VIOLET NORA, Teddington, Surrey, Cabinet Makers and Joiners. High Court. Pet. April 7. Ord. April 7.
 CAUSER, ARTHUR, Heckmondwike, Yorks, Constructional Engineers. Dewsbury. Pet. April 9. Ord. April 9.
 COWLEY, ALFRED GEORGE, Woodmanscote, Sussex, Farmer. Brighton. Pet. April 8. Ord. April 8.
 DAVENPORT, FRANCIS DWELL, Brown, Gloucester, Licensed Victualler. Newport. Pet. April 8. Ord. April 8.
 DAVIES, THOMAS HERBERT, Aberystwyth, Glam., Corn Merchant. ELLWOOD, ROBERT GLENROY, Weybridge, Surrey. Kingston. Pet. April 8. Ord. April 8.
 FROST, KATHARINE FANNY, Warminster, Costumier. Oxford. Pet. April 8. Ord. April 8.
 GOLDSCHMIDT, WILLIAM JAMES, and DUFF, JOHN HENRY, Wembley, Builders. Barnet. Pet. Mar. 9. Ord. April 8.
 GRIFFITHS, WILLIAM GORDON, Cardiff, Share Broker. Cardiff. Pet. Mar. 14. Ord. April 8.
 GUY, JAMES WILLIAM, Southampton, Fritterer. Southampton. Pet. April 8. Ord. April 8.
 HUNT, HENRY JOHN, Hastings, Sussex, Boot Repairer. Hastings. Pet. April 9. Ord. April 9.

JACKSON, JOSEPH, Waterloo-pl. High Court. Pet. Oct. 1. Ord. Mar. 16.
 JORDAN, A., Cricklewood, Grocer. High Court. Pet. Feb. 22. Ord. April 6.
 KYLE, WILLIAM, Hammersmith-rd. High Court. Pet. Mar. 10. Ord. April 6.
 LEES, HERBERT, Oldham, Hatter's Labourer. Oldham. Pet. April 8. Ord. April 8.
 LILLEY, SAMUEL, Great Wilbraham, Cambs, Baker. Cambridge. Pet. April 9. Ord. April 9.
 LORD, JOHN RICHARD, Milnrow, Haulage Contractor. Rochdale. Pet. Mar. 30. Ord. Mar. 30.
 LOVEDAY, WILLIAM BIRNEY, Pentney, Norfolk, Grocer. King's Lynn. Pet. April 6. Ord. April 9.
 MORLEY, TEDDY, Durham, Saddler. Stockton-on-Tees. Pet. Feb. 9. Ord. April 8.
 NEALE, THOMAS CROFTS, Charnminster, Dorset, Licensed Victualler. Dorchester. Pet. April 7. Ord. April 7.
 OTWTRIM, HERBERT WILLIAM, Camberwell, S.E., Toy Dealer. High Court. Pet. April 8. Ord. April 8.
 PALMER, CLAYTON, St. John's Wood, Advertising Representative. High Court. Pet. April 9. Ord. April 9.
 PALMER, JOHN, Flongley, Farmer. Coventry. Pet. April 8. Ord. April 8.
 PEARCE, THOMAS WILLIAM, Caerphilly, Glam., Fish Merchant. Pontypridd. Pet. April 6. Ord. April 6.
 PERKINS, CYRIL, Maesteg, Glam., Fishmonger. Cardiff. Pet. April 7. Ord. April 7.
 PIKETT, CHARLES ERNEST, East Finchley, N.2, Assistant Tea Buyer. Barnet. Pet. April 6. Ord. April 6.
 RESIDE, FRANK ALEXANDER, Rastrick, nr. Huddersfield, Machine Tool Worker. Halifax. Pet. April 9. Ord. April 9.
 SAVAGE, HAROLD ARTHUR, Oxford-st., Motor Engineer. High Court. Pet. Feb. 24. Ord. Mar. 31.
 SIMON, ABRAHAM, Birmingham, Clothier. Birmingham. Pet. Mar. 21. Ord. April 8.
 SMART, THOMAS WILLIAM HEWITT, Twickenham, Hardware Dealer. Brentford. Pet. April 6. Ord. April 6.
 SPECTERMAN, ABRAHAM, Peckham. High Court. Pet. Feb. 18. Ord. April 7.
 SWAINE, JOHN, Leigh-on-Sea, Essex, Photographer. Chelmsford. Pet. April 9. Ord. April 9.
 THORN, HARRY JAMES, Poplar, Butcher. High Court. Pet. Mar. 4. Ord. April 7.
 WERTGAM, LEON, Rusholme, Manchester, Millinery Manufacturer. Manchester. Pet. April 7. Ord. April 7.
 Amended Notice substituted for that published in the London Gazette of April 8 1921.
 FORSTER, MAX SAMUEL, Middlesbrough, Tailor. Middlesbrough. Pet. Mar. 21. Ord. April 5.

FIRST MEETINGS.

ALEXANDER, FREDERICK RHYNS, Seven Kings, Butcher. Chelmsford. April 20 at 12. 14, Bedford-row, W.C.
 BALMFORTH, FRED, Cleckheaton, Brass Founder. Bradford. April 20 at 12. Off. Rec., 12, Duke-st., Bradford.
 BRADON, GEORGE WILLIAM DREWET, and BRADON, VIOLET NORA, Teddington, Surrey, Cabinet Makers. High Court. April 21 at 11. Bankruptcy-bldgs., Carey-st., W.C.2.
 BROWN, LANCE ARTHUR, Aberford, Machine Proprietor, Harton. April 21 at 2.15. Court House, Raglan-st., Harton.
 BUDD, ARTHUR, North Oakley, Hants, Farmer. Winchester. April 19 at 3. Town Hall, Basingstoke.
 BULLOCK, WILLIAM, Long Eaton, Tiler. Derby. April 20 at 11.30. Off. Rec., 4, Castle-pl., Nottingham.
 BURNE, CHARLES R. N., Knightsbridge. High Court. April 19 at 12.30. Bankruptcy-bldgs., Carey-st., W.C.2.
 BERRILL, FREDERICK, Wortley, Dealer. Leeds. April 21 at 11. Off. Rec., 24, Bond-st., Leeds.
 CROWE, JAMES MARJORAM, Gorleston-on-Sea, Norfolk, Painter. Great Yarmouth. April 23 at 12. Off. Rec., Upper King-st., Norwich.
 ELLWOOD, ROBERT WEYBRIDGE, Kingston. April 20 at 11.30. 132, York-rd., Westminster Bridge-rd., S.E.1.
 FLINT, HERBERT, Reigate, Grocer. High Court. April 19 at 11. Bankruptcy-bldgs., Carey-st., W.C.2.

FORSTER, MAX SAMUEL, Middlesbrough, Tailor. Middlesbrough. April 21 at 2.45. Off. Rec., 80, High-st., Stockton-on-Tees.
 GLASSBOROW, FREDERICK HENRY PLIMMONT, Wanstead, Essex, Retired Stockbroker. High Court. April 19 at 11. Bankruptcy-bldgs., Carey-st., W.C.2.
 GOMERSALL, LAWRENCE ARTHUR, Sutton-in-Craven, nr. Keighley, and BIRD, HAROLD, Keighley, Wire Mattress Makers. Bradford. April 20 at 11. Off. Rec., 12, Duke-st., Bradford.
 GRAY, ALEXANDER, Cardiff, Shipowner. Cardiff. April 20 at 11. 117, St. Mary-st., Cardiff.
 JAMES, ALFRED GOULD HAYSON, Middlesbrough, Tailor. Middlesbrough. April 19 at 3. Off. Rec., 80, High-st., Stockton-on-Tees.
 JONES, WILLIAM LEVI, Denbighshire, Timber Merchant. Wrexham. April 20 at 2.30. Crypt-chambers, Eastgate-row, Chester.
 JORDAN, A., Cricklewood, Grocer. High Court. April 21 at 12. Bankruptcy-bldgs., Carey-st., W.C.2.
 KYLE, WILLIAM, Hammersmith-rd. High Court. April 20 at 12.30. Bankruptcy-bldgs., Carey-st., W.C.2.
 LINDLEY, JOHN, Huddersfield, Joiner. Huddersfield. April 19 at 10.45. County Court House, Queen-st., Huddersfield.
 LORD, JOHN RICHARD, Milnrow, Lancs, Haulage Contractor. Rochdale. April 20 at 3. Off. Rec., Byrom-st., Manchester.
 MITCHELL, WILLIAM, Harlesden, Iron Merchant's Agent. High Court. April 20 at 12. Bankruptcy-bldgs., Carey-st., W.C.2.
 MORSE, ISIDOR, St. James's-pl. High Court. April 20 at 11. Bankruptcy-bldgs., Carey-st., W.C.2.
 OTWTRIM, HERBERT WILLIAM, Camberwell, S.E.5, Toy Dealer. High Court. April 21 at 12.30. Bankruptcy-bldgs., Carey-st., W.C.2.
 RHODES, SIDNEY, Hillsborough, Sheffield, Smallware Dealer. Sheffield. April 19 at 12. Off. Rec., Figtone-la, Sheffield.
 SAVAGE, HAROLD ARTHUR, Oxford-st., Motor Engineer. High Court. April 21 at 12. Bankruptcy-bldgs., Carey-st., W.C.2.
 SIMPSON, ALEXANDER, Scorton, N. Riding, Yorks, Farmer. Northallerton. April 21 at 2.30. Off. Rec., 80, High-st., Stockton-on-Tees.
 SMART, THOMAS WILLIAM HEWITT, Twickenham, Hardware Dealer. Brentford. April 20 at 11.30. 14, Bedford-row, W.C.
 SMITH, SYDNEY ARTHUR, Wolmyn Sands, Accountant's Clerk. Northampton. April 19 at 10.45. Shire Hall, Bedford.
 SMITH, THOMAS HENRY, Treforest, Glam., Greengrocer's Manager. Pontypridd. April 20 at 11. 117, St. Mary-st., Cardiff.
 SPECTERMAN, ABRAHAM, Peckham. High Court. April 20 at 12. Bankruptcy-bldgs., Carey-st., W.C.2.
 TEMPLEMAN, JOHN FRANCIS, Tottenham, Bakers' Sundries Manufacturer. Edmonton. April 20 at 11. 14, Bedford-row, W.C.
 THOMAS, CARRIE M., Cardiff. Cardiff. April 21 at 11.45. Off. Rec., 117, St. Mary-st., Cardiff.
 THOMAS, GERTRUDE ANN, Cardiff. Cardiff. April 21 at 11.30. Off. Rec., 117, St. Mary-st., Cardiff.
 THORN, HARRY JAMES, Poplar, Butcher. High Court. April 20 at 11. Bankruptcy-bldgs., Carey-st., W.C.2.
 THORP, ELIZA, Stalybridge, Chocolate Manufacturer. Ashton-under-Lyne. April 20 at 3.30. Off. Rec., Byrom-st., Manchester.
 WALKER, ARTHUR, Warrington, Lancs, Teamman. Warrington. April 20 at 11.30. Off. Rec., Union Marine-bldgs., 11, Dale-st., Liverpool.
 ADJUDICATIONS.
 ANDREW, JAMES STUART, Green hill, near Sheffield, Farmer. Sheffield. Pet. April 8. Ord. April 8.
 BALMFORTH, FRED, Cleckheaton, Brass Founder. Bradford. Pet. April 7. Ord. April 7.
 BEAN, NORMAN, Kingston-upon-Hull, Grocer. Kingston-upon-Hull. Pet. April 8. Ord. April 8.
 CLARKE, VICTOR RICHES, Surliton, Poultry Appliance Manufacturer. Guildford. Pet. April 5. Ord. April 7.
 DAYENPORT, FRANCIS DREWELL, Bream, Gloucester, Licensed Victualler. Newport. Pet. April 8. Ord. April 8.
 FORSTER, MAX SAMUEL, Middlesbrough, Tailor. Middlesbrough. Pet. Mar. 21. Ord. April 7.

FROST, KATHARINE FANNY, Warminster, Wilts, Costumier. Oxford. Pet. April 8. Ord. April 8.
 GRAY, ALEXANDER, Cardiff, Shipowner. Cardiff. Pet. Feb. 15. Ord. April 7.
 GUY, JAMES WILLIAM, Southampton, Fruiterer. Southampton. Pet. April 8. Ord. April 8.
 HUBBARD, ERNEST, Southend-on-Sea, Essex, Managing Director. Chelmsford. Pet. Dec. 7. Ord. April 6.
 HUNT, HENRY JOHN, Hastings, Boot Repairer. Hastings. Pet. April 9. Ord. April 9.
 HUTCHINSON, GEORGE, Farnsfield, Farmer. Nottingham. Pet. Mar. 24. Ord. April 9.
 LEES, HERBERT, Oldham, Hatter's Labourer. Commission Agent. Oldham. Pet. April 8. Ord. April 8.
 LORD, JOHN RICHARD, Milnrow, Lancs, Haulage Contractor. Rochdale. Pet. Mar. 30. Ord. Mar. 30.
 MORCOMBE, WILLIAM GEORGE, Bush-lane, E.C., Liftman. High Court. Pet. April 4. Ord. April 4.
 MOSLEY, TEDDY, Durham, Saddler. Stockton-on-Tees. Pet. Feb. 9. Ord. April 8.
 NEALE, THOMAS CROFTS, Charnminster, Dorset, Licensed Victualler. Dorchester. Pet. April 7. Ord. April 7.
 OTWTRIM, HERBERT WILLIAM, Camberwell, Toy Dealer. High Court. Pet. April 8. Ord. April 8.
 PALMER, CLAYTON, St. John's Wood, Advertising Representative. High Court. Pet. April 9. Ord. April 9.
 PALMER, JOHN, Warwick, Farmer. Coventry. Pet. April 8. Ord. April 8.
 PEARCE, THOMAS WILLIAM, Caerphilly, Glam, Potato Merchant. Pontypridd. Pet. April 6. Ord. April 6.
 PERKINS, CYRIL, Maesteg, Glam, Fishmonger. Cardiff. Pet. April 7. Ord. April 7.
 PIKETT, CHARLES ERNEST, East Finchley, N.2, Assistant Tea Buyer. Barnet. Pet. April 6. Ord. April 6.
 RESIDE, FRANK ALEXANDER, Rastrick, near Huddersfield, Machine Tool Worker. Halifax. Pet. April 9. Ord. April 9.
 ROBSON, MAUD CAROLINE, Newcastle-upon-Tyne, Newcastle-upon-Tyne. Pet. Mar. 12. Ord. April 6.
 St. JOHN, GEOFFREY ROBERT, Lancaster-gate. High Court. Pet. Jan. 20. Ord. April 7.
 SWAINE, JOHN, Leigh-on-Sea, Essex, Photographer. Chelmsford. Pet. April 9. Ord. April 9.
 TAUBER, SAMUEL, Brondesbury-park, N.W. High Court. Pet. Feb. 8. Ord. April 7.
 THORN, HARRY JAMES, Poplar, Butcher. High Court. Pet. Mar. 4. Ord. April 9.
 WEBB, MARIEL, Kingston-upon-Hull. Kingston-upon-Hull. Pet. Oct. 16. Ord. April 7.
 WERTGAM, LEON, Rusholme, Millinery Manufacturer. Manchester. Pet. April 7. Ord. April 7.
 WEST, JOSEPH, Newcastle-upon-Tyne, Managing Director. Newcastle-upon-Tyne. Pet. Mar. 17. Ord. April 8.
 YOUNG, LEONARD HARDING, Fulham, Clerk. High Court. Pet. Jan. 21. Ord. April 7.

ADJUDICATION ANNULLLED.

VEAL, HARRY, Kingston-upon-Hull, Fancy Draper. Kingston-upon-Hull. Adjudication, Dec. 30. Annulment, April 6.

HILLIER & PARKER, LTD., Auctioneers, 99, REGENT-STREET, LONDON, W.1, announce that they have now disposed of the following Shop Properties at 40-45, ST. JOHN'S-ROAD, CLAPHAM JUNCTION, and 43, 45, 47 and 53, KING-STREET, HAMMERSMITH, withdrawn from our recent Auction Sales for a further sum of £12,500, bringing the total realised for this sale to date to **£22,000.**

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